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| **MINISTRY OF FINANCE --------** | **SOCIALIST** **REPUBLIC OF VIETNAM Independence - Freedom - Happiness ---------------** |
| No.: 13/2014/TT-BTC | *Hanoi, January 24, 2014* |

**CIRCULAR**

REGULATIONS ON CUSTOMS PROCEDURES FOR PRODUCTS OUTSOURCED FOR FOREIGN TRADER

*Pursuant to the Customs Law No.29/2001/QH10 on 29/6/2001 and 14/6/2005 42/2005/QH11 Act amending and supplementing a number of articles of the Customs Law;*

*Pursuant to the Law on Export and Import Tax No.45/2005/QH11 dated June 14, 2005, the Law on Tax Administration No. 78/2006/QH11 dated November 29, 2006; the Law No. 21/2012/QH13 dated November 20, 2012 amending and supplementing a number of articles of the Law on Tax Administration;*

*Pursuant to the Commercial Law No.36/2005/QH11 dated June 14, 2005;*

*Pursuant to the Civil Code No. 33/2005/QH11 dated June 14, 2005;*

*Pursuant to the Penal Code No. 15/1999/QH10 dated December 21, 1999;*

*Pursuant to Decree No. 154/2005/ND-CP dated December 15, 2005 of the Government detailing a number of articles of the Customs Law regarding customs procedures, inspection and supervision;*

*Pursuant to Decree No.*[*187/2013/ND-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=187/2013/ND-CP&area=2&type=0&match=False&vc=True&lan=0)*dated November 20, 2013 of the Government detailing the implementation of the Commercial Law on activities of international purchase and sale of goods and activities of agency for sale, purchase, outsourcing and transit of goods involving foreign parties*

*Pursuant to Decree No.*[*87/2010/ND-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=87/2010/ND-CP&area=2&type=0&match=False&vc=True&lan=0)*dated August 13, 2010 of the Government detailing a number of articles of the Law on Export and Import Tax;*

*Pursuant to Decree No.*[*118/2008/ND-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=118/2008/ND-CP&area=2&type=0&match=False&vc=True&lan=0)*dated 27/11/2008 of the Government defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*At the proposal of the General Director of the General Department of Customs;*

*Minister of Finance issues Circular regulations on customs procedures for goods outsourced for foreign traders as follows:*

**SECTION 1. GENERAL REGULATION**

**Article 1. Scope of adjustment**

This Circular regulates the customs procedures for goods outsourced in Vietnam for foreign traders and customs procedures for goods to be outsourced abroad.

**Article 2. Subjects of application**

1. The subjects are commonly called as traders below:

a) Vietnam Enterprises are established and registered under the Enterprise Law;

b) Enterprises with foreign investment established under the Law on Investment;

c) Cooperatives are established and registered under the Law on Cooperatives;

d) Individual business households are entitled to registration under the Decree No.[43/2010/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=43/2010/ND-CP&area=2&type=0&match=False&vc=True&lan=0) dated April 15, 2010 of the Government;

2. Customs agencies and customs officers.

3. Other State agencies in coordination of state management of customs.

**Article 3. Explanation of terms**

1. “Outsourced raw material” includes primary and secondary raw materials:

a) “Primary raw material” is the raw material forming main component of the product.

b) “Secondary raw material” is the raw material involved in forming the outsourced products but is not the main component of product;

2. “Outsourced supplies” are types of products, semi-products involved in producing the outsourced products but not directly forming the outsourced products. The outsourced supplies include packaging or packaging raw materials containing outsourced products.

3. “Outsourced scrap” are the raw materials, supplies, machinery or equipment that are removed during the outsourcing and recovered as raw materials for other production processes.

4. “Outsourced waste” is the raw materials or supplies removed during the outsourcing without use value;

5. “Outsourced defective products” are products or semi-products which do not meet technical standards (specification, size, quality…) under agreement of outsourcing contracts/contract addendum, and removed during the outsourcing;

6. Actual norm for making outsourced products (hereafter referred to as norm), includes:

a) “Norm of use of raw material” is the necessary and reasonable amount of raw material actually used to make a unit of outsourced product;

b) “Norm of consumable supplies” is the actual amount of consumable raw material to make a unit of outsourced products;

c) “Raw materials or supplies wastage percentage” means the amount of supplies or raw materials actually lost including natural wastage or wastage in the form of outsourced scrap or waste (except scrap or waste included in the utilization norm) calculated by the percentage compared to the utilization norm of raw material or consumed supply norm.

7. “Separation norm of component raw material from the starting raw material” is the amount of component raw material separated from the starting raw material;

8. “Machinery, equipment and tools directly used for outsourcing” are the machinery, equipment and tools in the production technology line of outsourced products, leased or lent to the outsourcing party by the outsourcing ordering party to carry out the outsourcing contracts;

9. “Process goods” specified in Article 28 of Decree No. [187/2013/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=187/2013/ND-CP&area=2&type=0&match=False&vc=True&lan=0) dated November 20, 2013 of the Government (hereafter referred to as Decree No. [187/2013/ND-CP)](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=187/2013/ND-CP)&area=2&type=0&match=False&vc=True&lan=0) is the finished product of a process of production and processing and ensures the requirements of the outsourcing ordering party under the agreement in the outsourcing contracts;

10. “Traders receiving the outsourcing for the first time" are the traders whose outsourcing contracts have not been received by the customs authorities from the time of announcement of outsourcing contracts or earlier.

**Article 4. Form of outsourcing contracts**

1. The outsourcing contracts is made in writing or in the forms of equivalent value of documents including telegraph, telex, fax, data message and other forms as prescribed by law.

2. Signature and seal in the contract:

For foreign traders, there must be their signatures; for Vietnamese traders, there must be their signatures and seals as prescribed by Vietnam’s law; for traders as individual business households, there must be their signatures, full names, ID card number, date and place of issue;

3. Documents attached to contract issued by the outsourcing ordering party as foreign traders in the electronic form, the outsourcing party as Vietnamese traders shall sign and certify by stamp.

For Vietnamese traders as individual business households, the Clause 2 of this Article shall apply;

**Article 5. Content of outsourcing contracts**

The content of outsourcing contracts shall comply with the provisions in Article 29 of Decree No. 187/2013/ND-CP.

Where the outsourcing ordering party and the outsourcing party have transactions through a third party as the outsourcing ordering party appoints the outsourcing party to receive raw materials and supplies from a third partner or hand over the exported outsourced products to a third party, they must be shown in the contract, contract addendum or relevant documents and raw materials for support;

**Article 6. Outsourcing contracts addendum**

1. Where a outsourcing contracts has its validity period of over one year, it may be separated into several addenda for implementation. The time to implement a contract addendum is no more than oen year. In special cases, the time to process a product exceeds one year, the outsourcing contracts/contract addendum is done by each product (such as shipbuilding, ship repair,…);

2. The outsourcing contracts addendum is an integral part of the outsourcing contracts;

3. Any amendment, supplement or adjustment of terms of outsourcing contracts (including contract extension) must be shown in the contract Addendum before the expiration of outsourcing contracts and the contract addendum shall be announced to the before or at the same time when Vietnamese traders (hereinafter referred to as traders) perform procedures for export and import of the first batch of goods under that contract addendum. The outsourcing contracts addendum has sufficient signatures and seals as the outsourcing contracts specified in Article 4 of this Circular.

When the outsourcing contract has been done and all of the outsourced products have been exported and the outsourcing contract is expired, the traders are not allowed to extend their outsourcing contracts;

For the value of raw materials and supplies imported for outsourcing, when there is change or supplementation, the value recorded on the commercial invoice of import dossier is accepted, the opening of addendum for adjustment is not required;

**Article 7. Location for customs procedures**

The performance of customs procedures for a outsourcing contracts is done at a Customs Sub-Department of provincial or municipal Customs Department chosen by traders, specifically:

1. At a Customs Sub-Department of Customs Department where the traders have their production facility or production facility of sub-outsourcing;

2. At a Customs Sub-Department of Customs Department where the traders have their head offices established under regulations of law;

3. At a Customs Sub-Department of Customs Department where there are traders’ branches; these branches are established under regulations of law and have functions and duties to perform the customs procedures as prescribed and are located in the area with border gate through which the raw materials and supplies are imported to implement the outsourcing contracts;

4. Where the traders are organized by the model of Group, Corporation (parent company - subsidiary company) with units in charge of import of raw materials and supplies to provide for the attached units or production facility in different cities and provinces, they may choose a Customs Sub-Department where their production facility are located or a Customs Sub-Department of the place importing raw materials and supplies for implementation of outsourcing contracts;

5. In case there are no customs authorities at the production facility or head offices of traders, they may choose a convenient Customs Sub-Department of provincial or municipal Customs Department;

**Article 8. Responsibility of traders and customs authorities**

1. For traders:

Traders or traders’ legal representatives shall take direct responsibility before law for:

ạ) Using the outsourced raw materials or supplies for the right purpose and proper norm under the provisions of Decree No. 187/2013/ND-CP.

b) Announcing the outsourcing contracts; performing the procedures for import of raw materials or supplies; announcing and adjusting norm; performing procedures for transitional outsourcing, for export of outsourced products, for payment of outsourcing contracts and other procedures relating to the outsourcing contracts with the customs authorities;

c) Preparing, managing and monitoring the raw materials and supplies on the traders’ accounting book system from the import of raw materials and supplies until contract finalization of outsourcing contracts and keeping within the time limit prescribed by law;

d) Coordinating with the customs authorities in application of information technology to manage the outsourcing contracts and performing the procedures for import and export of outsourced goods;

2. For customs authorities:

a) Performing customs procedures, monitoring, inspecting and supervising the traders’ implementation of outsourcing contracts.

b) Inspecting the use of traders’ outsourcing raw materials, supplies, machinery or equipment to ensure proper use as registered with the customs authorities;

c) Inspecting the traders’ production facility for cases required;

d) Applying appropriate coercive measures in case where traders have acts of running away or dispersing property specified in Clause 26, Article 1 of the Law amending and supplementing a number of articles of the Law on tax administration and the relevant guiding documents;

dd) Applying information technology to facilitate and strictly manage the traders’ implementation of outsourcing contracts

**SECTION 2. CUSTOMS PROCEDURES FOR GOODS TO BE OUTSOURCES IN VIETNAM FOR FOREIGN TRADERS**

**Article 9. Procedures for announcement of outsourcing contract**

1. Responsibility of traders:

Within 01 working day in case where the inspection of production facilities is not required and 08 working day in case where the inspection of production facilities is required before performing the procedures for importing the first batch of outsourcing contract, the traders shall inform the outsourcing contract to the customs authorities. The dossier includes:

a) Outsourcing contract and contract addenda (if any): submitting 02 originals (01 is kept by customs authorities and 01 is returned to trader after the receipt of contract) and a Vietnamese translation (for foreign languages, except for English);

b) Certificate of business registration or certificate of enterprise registration or investment license or investment certificate for traders with foreign investment capital (applied in case of notification of outsourcing contract for the first time): submitting a copy with the trader’s certification;

c) Certificate of tax code (applied in case of registration for the first time): submitting a copy with the trader’s certification;

d) License of Ministry of Industry and Trade for outsourced products in the list goods imported or exported under license: submitting a copy with the trader’s certification and showing the original for comparison;

dd) Certificate of eligibility for importing scrap (in case of importing scrap as outsourcing raw materials) under regulations of law: submitting a copy with the trader’s certification and showing the original for comparison;

e) Written notification of production facilities for trader who receives the outsourcing for the first time: specifying address of trader’s head office, address of production facilities, products, equipment line (including type and amount of existing machinery or equipment), operation capacity of equipment or machine line and production capacity (maximum number of products which can be produced in month / quarter / year; manpower condition…) (applied even in the case of sub-outsourcing); account number and name of the bank through which the trader performs transaction with foreign country: submitting an original;

The trader only notifies one time and gives additional notification upon changes of contents notified. Where there is a change of legal status, address of head office or production facilities (from the time of notifying the outsourcing contract to the finalization of outsourcing contract), before the time of operation under new legal status or before the time of moving to the new head office or production facilities, the trader shall send a written notification to the Customs Sub-Department which manages the outsourcing contract;

g) Sub-outsourcing contract (in case of sub-outsourcing of a part or all of outsourced products): submitting a copy with the trader’s certification and showing the original for comparison;

h) Warehouse and production ground in case of lease of warehouse and production ground: submitting a copy with the trader’s certification and showing the original for comparison;

2. Duties of customs authorities when performing procedures for receipt of outsourcing contract/contract addendum:

2.1. For receipt of outsourcing contract:

a) In case of no inspection of production facilities before receipt of outsourcing contract:

a1) Checking the conditions for receipt of outsourcing contract;

a2) Checking the completeness, consistency and validity of outsourcing contract;

a3) Entering information in relation to the outsourcing contract into the computer system; returning 01 original of outsourcing contract and the original documents presented

a4) Where dossier is not valid, the customs authorities shall immediately inform the trader by the operational requirementcard for dossier completion. Where there are a lot of dossiers received at the same time and the traders cannot be informed immediately, within 02 working hours after the receipt, the customs authorities shall inform the traders by the operational requirementcard for dossier completion;

a5) Within 08 working hours after the trader has submitted complete and valid dossier, the customs authorities shall complete the procedures for receipt of outsourcing contract;

b) In case of inspection of production facilities before receipt of outsourcing contract:

b1) Performing duties specified at Points a1, a2, a3, a4, Clause 2 of this Article;

b2) Within 05 working days after the trader has submitted complete and valid dossier, the customs authorities shall complete the inspection of production facilities receive the outsourcing contract (or deny by the operational requirement card in case of ineligibility);

Where the traders have their production facility in provinces or cities different from the place of notification of outsourcing contract, within 08 working days after the trader has submitted complete and valid dossier, the customs authorities shall complete the inspection of production facilities receive the outsourcing contract (or deny by the operational requirement card in case of ineligibility);

The inspection of production facilities shall comply with the provisions in Article 10 of this Circular;

c) Where the customs authorities have no feedback within the time specified at Point 2.1, Clause 2 of this Article, the traders are allowed to perform outsourcing contracts in default;

2.2. For receipt of outsourcing contract addendum:

When receiving the outsourcing contract addendum, the customs authorities shall verify and compare the contents of contract addendum with the outsourcing contract. Where the terms of addendum are consistent with the contents of contractual terms, the customs authorities shall receive the outsourcing contract addendum;

Entering information in relation to the outsourcing contract into the computer system; returning 01 original of outsourcing contract and the original documents presented (if any);

2.3. Issuing the receipt number of outsourcing contract/contract addendum:

After receiving and verifying the conditions specified in Clause 2 of this Article, the customs officers shall issue the receipt number, specify date, month and year of receipt, sign and seal the official code on the first page of outsourcing contract/contract addendum and accompanied documents (if any); enter the receipt number of outsourcing contract/contract addendum into the system for monitoring and management;

**Article 10. Inspection of production facilities**

1. Cases of inspecting production facilities:

a) The trader has notified the performance of outsourcing contract for the first time to the customs authorities or the traders has notified the outsourcing contract at another Customs Sub-Department but it has not inspected the production facility yet;

b) The trader has received the outsourcing but not performed and sub-outsourced to another trader for one part or entire outsourcing contract/contract addendum;

c) The trader rents the entire workshop, production ground, machinery or equipment from another trader for implementation of outsourcing contract;

d) Exceeding 02 months (or more than one production cycle of one product for outsourcing of particular product such as shipbuilding, mechanics...) since the completion of the procedures for import of first batch of raw material or supply of outsourcing contract/contract addendum but no exported products;

dd) The trader has been received by the Custom Sub-Department and is performing the outsourcing contract but continuously notifies a lot of other outsourcing contracts which are beyond the actual production capacity of the trader and/or trader of sub-outsourcing;

e) The customs authorities shall conduct the inspection on the basis of result of risk management and probability inspection to assess the trader’s compliance with law;

2. Time for inspection of production facility:

a) After the trader has fully submitted the notifying documents of outsourcing contract, or

b) During the trader’s production;

3. The authority to decide the inspection of trader’s production facility is the leader of Customs Sub-Department in charge of outsourcing contract. The content of inspection is notified in writing to the trader 03 working days in advance. Where the trader notifies the outsourcing contract for the first time or is performing the outsourcing contract but the customs authorities have question of trader’s production capacity, the inspection is done right after the leader of Customs Sub-Department in charge of outsourcing contract has decided upon the inspection;

4. Contents of inspection of production facility:

a) Inspecting the address of production facility: Performing inspection at the address declared by trader in the written explanation for trader’s first receipt of outsourcing or the address of production facility provided by trader. It is possible to perform direct inspection at the address of production facility with the inspection of information about the address of production facility through local authority such as Service of Planning and Investment, Public Security, local tax agency, residential group,…

b) Inspecting the legal ownership and use of workshop, production ground, machinery or equipment at the production facility:

b1) Inspecting papers evidencing the legal use of workshop or production ground. In case of lease of workshop, production ground, machinery or equipment, the validity period of leas contract must be equal or longer than the validity period of outsourcing contract;

b2) Inspecting the ownership right and legal use of machinery or equipment at the production facility with the trader’s declaration in the written notification in order to identify the trader’s ownership right and legal use of machinery or equipment at the production facility. The contents of inspection: inspection of import declaration forms (if imported); invoices and vouchers from sale of machine and equipment (if bought in the country; financial leasing contract (if financially leasing). For financial leasing contract, the validity period is equal or longer than the validity period of outsourcing contract;

c) Inspecting the personnel condition for implementation of outsourcing contract:

In case of failing to inspect through information provided by the Service of Labor, Invalids and Social Affairs, the customs authority shall inspect as follows:

c1) For traders who have operated for 02 months or more:

c1.1) Inspecting labor contract, or

c1.2) Inspecting the employees’ payroll of the month closest to the inspection;

c2) For traders who have just started their production activities but less than 02 months: the inspection of personnel condition is done during the production of outsourced products;

d) Inspecting the trader’s production capacity:

d1) Inspecting the existing number of machinery, line and equipment at the production facility;

d2) Inspecting the condition of machinery or equipment (new, used,…);

Comparing the existing number and operational capacity and production line at the production facility with the personnel condition at the time of inspection to assess the maximum number of products traders can produced in month / quarter / year, and to identify the conformity with the goods, amount of raw materials or supplies imported for outsourcing the exported goods.

Upon the end of inspection, the customs officer shall make an inspection Record of production facility. The contents of inspection Record fully and honestly reflect what has been actually inspected with the signature of customs officer performing the inspection and the legal representative of the trader under inspection. The Form of inspection Record shall be regulated by the General Department of Customs;

6. On the basis of the inspection Record, the customs authorities shall set up an inspection Conclusion of production facility (02 copies). The inspection Conclusion shall be signed by the leader of Sub-Department and 01 copy is sent to the trader for implementation. The Form of inspection Conclusion shall be regulated by the General Department of Customs;

7. Handling the result of inspection of production facility for cases of failure to ensure the conditions for implementation of outsourcing contract:

a) In case of failure to receive the outsourcing contract: the customs authorities shall return the notifying documents of outsourcing contract and clearly state the reasons;

b) In case where the customs authorities have received the outsourcing contract:

b1) If the traders have their production facilities but they do not ensure the production conditions under the process of product making, the customs authorities shall commit in writing the remedy within a certain time limit while temporarily stopping the importing procedures of batches of raw materials or supplies of that outsourcing contract until the traders ensure the conditions of production facility are conformity with the outsourced products and give written explanations for the production facility;

b2) Where the trader does not have production facility, the customs authorities shall stop the importing procedures for the raw materials or supplies for that outsourcing contract; require the trader to give an explanation; depending on the nature and seriousness of violation, transfer dossier to the customs unit in charge of smuggling control and prevention or post-clearance inspection for verification, investigation and handling under the provisions of law;

**Article 11. Procedures for norm notification**

1. General principle:

a) The notification of actual norm of exported products is done for each product code. The norm for separating the component raw material from the primary raw material is notified with each code primary raw material;

Where a lot of products are made from one type of raw material, the raw material discharged upon making a type of product is used as the raw material for making other products shall not be regarded as scrap and included in the rate of wastage and therefore be regarded as component raw material;

b) For product codes with different sizes, the trader shall declare their norms with each size or declare the average norm for each product code. The method of calculating the average norm and explaining shall comply with the guidance in the Form No.[03/TBDM-GC/2014](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=03/TBDM-GC/2014&area=2&type=0&match=False&vc=True&lan=0) – Appendix I issued together with this Circular;

Where the trader notifies the norm of product code under the average norm but during the export of outsourced products, there is an adjustment of a number of exported products in each size compared with the number of product of each size in the explanation of parameters for calculation of average norm upon initial notification, the trader shall re-calculate the average norm by actual exported products and notify to the customs authorities that have received the initial norm;

c) The calculating unit in the Form of norm notification complies with the calculation unit in the List of Vietnam’s imported and exported goods issued together with Circular No.[156/2011/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=156/2011/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated November 14, 2011 of the Ministry of Finance and is consistent with the calculating unit in the outsourcing contract/addendum notified on the import and export declaration and relevant documents;

Where the calculating unit in the Form of norm notification cannot be used under the calculating unit in the List issued together with Circular No. [156/2011/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=156/2011/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) mentioned above, the trader shall convert the number of product on the import, export declaration by the calculating unit in the Form of norm notification and consistent with the calculating unit in the outsourcing contract/addendum and relevant documents;

d) When adjusting the norm of product code, the traders shall not change the product code which they have notified to the customs authorities. The trader and the customs unit performing the procedures for the outsourcing contract shall agree upon the supplementation of secondary code for that product code on the Form of norm adjustment and on the import declaration for the product code with adjustment norm. As for norm adjustment after export of product, the trader and the customs unit performing the procedures for the outsourcing contract shall agree upon the supplementation of secondary code for that product code on the Form of norm adjustment

dd) The norm which the trader has notified, adjusted and re-calculated with the customs authorities is the norm for finalization of outsourcing contract;

2. Norm notification

a) Responsibility of trader:

a1) Setting up the norm to make the outsourced products for export;

a2) Notifying the norm actually used to the customs authorities under the Form No.[03/TBDM-GC/2014](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=03/TBDM-GC/2014&area=2&type=0&match=False&vc=True&lan=0) – Appendix I issued together with this Circular. In the Form of norm notification, the trader has to specify the technical parameters of product relating to the identification of norm;

a3) Storing the actual norm, design diagram of product sample or process of production (if any), the pattern diagrams or paper patterns (in the field of textile and shoe leather) at the enterprise’s head office and they shall be shown to the customs authorities as required. The time limit for storing is under the provisions of Customs Law;

b) Responsibility of the customs authorities:

b1) Within 01 hour after the trader has submitted the Form of norm notification, the customs authorities must finish the receipt of norm notification. Where the trader has not fully shown the technical parameters as prescribed at Point a2 of this Clause, the customs authorities shall deny the receipt and require the trader to supplement it;

b2) Storing the norm notified by the trader and customs documents under the provisions of the Customs Law;

b3) Periodically inspecting the norm notified by the trader; irregularly inspecting the application when there is doubtful information that the norm notified to the customs authorities is not consistent with the actual norm of production;

The General Department of Customs shall specifically guide the receipt and inspection of norm specified in this Article;

3. Time for norm notification:

a) For the goods of product code that shall be exported for 01 time in the outsourcing contract/addendum: within 05 days before the registration day of declaration of export procedures of that product code;

b) For the goods of product code that shall be exported for many times in the outsourcing contract/addendum: before or at the same time of registration for the first declaration of export procedures of that product code;

**Article 12. Procedures for norm adjustment**

1. Cases of norm adjustment:

a) By mistake in calculation (method of calculation; calculation unit, dots, commas and calculation result).

b) During the implementation of outsourcing contract, in case of change of nature of raw material, outsourcing condition and requirements of each export order leading to the change of actual norm (which has been agreed upon in the outsourcing contract), the trader shall submit the new Form of norm adjustment of product code together with document stating the reasons for submission to the Customs Sub-Department managing the outsourcing contract for consideration and decision of each case;

2. Time for norm adjustment:

a) For the goods of product code that shall be exported for 01 time in the outsourcing contract/addendum: within 02 days before the registration day of declaration of export procedures of that product code;

b) For the goods of product code that shall be exported for many times in the outsourcing contract/addendum: before or at the same time of registration for the last declaration of export procedures of that product code ( in case of norm adjustment due to mistake in calculation) or within 02 days before registration of product export with norm adjustment (in case of adjustment with the reasons specified at Point b, Clause 1, Article 12 of this Circular);

c) The time for notification of average norm re-calculated under the provisions at Point b, Clause 1, Article 11 of this Circular is within 15 days after exporting all of the goods of product code with average norm.

3. Norm adjustment after export of product:

a) Cases of norm adjustment: Comply with the provisions in Clause 1 of this Article;

b) Conditions for norm adjustment:

b1) The trader is storing the actual norm used with the technical parameter, design diagram of product sample or process of production (if any), pattern diagrams or paper patterns (in the field of textile and shoe leather);

b2) The trader has sufficient grounds to prove (the left scrap, defective products or invoice, document and technical raw material) and the customs authorities hae sufficient grounds and conditions for verification and determination of honesty, accuracy and legality of proposal for norm adjustment;

c) Time for norm adjustment: before the trader submits dossier for finalization of outsourcing contract/addendum;

d) Responsibility of trader:

d1) Sending a written request for norm adjustment to the customs authorities explaining the reason for adjustment;

d2) Producing sufficient grounds for evidence specified at Point b2, Clause 3 of this Article so that the customs authorities may verify and make a comparison;

d3) Adjusting norm in accordance with the inspection result of the customs authorities;

dd) Responsibility of customs authorities:

dd1) Receiving dossier for norm adjustment;

dd2) Inspecting the conditions for norm adjustment;

dd3) Accepting the trader’s adjustment norm in case of fully satisfying the conditions for norm adjustment after export of product;

dd4) Norm inspection: Inspecting all cases of declaration of increased norm compared with the one notified to the customs authorities; inspecting upon question in case of declaration of reduced norm compared with the one notified to the customs authorities. Where the customs authorities cannot identify the norm, the expertise shall be required at a specialized expertise organization;

**Article 13. Procedures for norm inspection**

1. Cases of norm inspection:

a) The trader notifies the adjustment of increased norm;

b) There are signs of suspected fraud of norm;

c) The trader has been sanctioned for fraud of norm within 365 days after the decision on sanction. Upon the end of this period, the norm shall be inspected under the guidance at Point a and b of this Clause;

2. Authority to decide on norm inspection: Head of Customs Sub-Department manages the outsourcing contract, the Post-clearance Examination Sub-Department and the Post- clearance Examination Department;

3. Location of norm inspection:

a) At the head office of customs authorities and/or

b) At the trader’s production facility;

4. Method of norm inspection:

a) The customs authorities directly perform the inspection;

b) The inspection is done through a specialized expertise organization;

5. Time for norm inspection:

a) After the trader has submitted the Form of norm notification or the Form of norm adjustment, or

b) Upon finalization of outsourcing contract, or

c) Upon post-clearance inspection;

6. Principles of norm inspection:

The principle of inspection shall comply with the provisions in Article 3 of Decree No.154/2005/ND-CP dated December 15, 2005 of the Government (hereafter referred to as Decree No. [154/2005/ND-CP)](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=154/2005/ND-CP)&area=2&type=0&match=False&vc=True&lan=0) The inspection is limited to the level consistent with the result of information analysis and evaluation of goods owner’s compliance with law and the risk of violation of customs law;

4. Responsibility of trader during the norm inspection:

a) Giving detailed and specific explanation of grounds and method to set up the norm of product code notified to the customs authorities and enclosing product sample (if any), the technical design raw material of product (for example cutting diagram, pattern diagrams or paper patterns for textile products and shoe leather) or the process of production (if any);

b) Showing the accounting books or documents upon requirement from the customs authorities and facilitating the customs authorities to inspect the norm quicky and accurately;

c) Implementing the decision of the customs authorities relating to the norm inspection;

8. Responsibility of Customs officer upon norm notification:

a) Performing the inspection properly without causing trouble and hindering the trader’s process of production;

b) Performing the inspection at the proper time:

b1) In case of inspection on dossier at the customs authorities’ head office: within 08 working hours after the beginning of inspection;

Where an outsourcing contract/addendum has over 20 product codes and requires the norm inspection or a product code has over 20 raw materials constituting the product, the time for inspection shall be considered and decided by the Head of Sub-Department in line with the number of product code and raw materials constituting the product in the trader’s Form of norm notification;

b2) In case of dossier inspection combined with actual inspection at the trader’s production facility: within 03 working days after the inspection, the norm inspection must be done. Where the product with its particularity needs the coordination with the specialized expertise organizations, the time for inspection shall not exceed 02 working days after receiving the result of specialized expertise organizations;

c) Sealing the product sample whose norm has been inspected (in case of product sample left) and handing it over to the trader for preservation and specifying the sealing number on the Record of norm inspection;

d) Making a Record to confirm the result of inspection upon the end of inspection. The contents of Record fully and honestly reflect what has been actually inspected with the signature of customs officer performing the inspection and the legal representative of the trader under inspection. The Form of norm inspection Record is regulated by the General Department of Customs;

dd) On the basis of Record of norm inspection, the Customs officer shall prepare the Conclusion of norm inspection (02 copies). This Conclusion of norm inspection is signed by the Head of Sub-Department and 01 copy is sent to the trader for implementation. The Form of Conclusion of norm inspection is regulated by the General Department of Customs;

e) The handling measures in case where the conclusion of norm which the trader has notified and adjusted is not true compared with the reality

e1) Making a Record of violation and handling the administrative violation as prescribed;

e2) Where the outsourcing contract/addendum has not been finalized: the inspection norm is the one as a basis for finalization;

e3) Where the outsourcing contract/addendum has been finalized: the inspection norm is the one as a basis for tax assessment, tax arrears.

**Article 14. Notification of code of raw materials or supplies**

1. For units which have applied the information technology for management and finalization of outsourcing contract, before or at the same time to perform the procedures for importing the raw materials or supplies, the trader shall notify the code of raw materials or supplies under the Form No.[01/TBNVL-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=01/TBNVL-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix I issued together with this Circular: submitting 02 originals. The code of raw materials or supplies is shown on the customs declaration of import for the finalization on the system;

Where a type of initial raw material is separated into a lot of raw materials for making types of product, the finished product is the one formed from the component raw material or from the combination between the component raw material with other raw materials, then both the initial raw material and component raw material shall be registered on the list of imported raw material;

The customs Sub-Department managing the outsourcing contract shall keep the Form No.[01/TBNVL-GC/2014](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=01/TBNVL-GC/2014&area=2&type=0&match=False&vc=True&lan=0) with the contract for convenient monitoring and management;

2. In case of new code generated during the implementation of outsourcing contract/addendum, the trader shall give additional notification to the customs authorities

3. For units which have not applied the information technology for management and finalization of outsourcing contract, the trader shall use consecutive natural digits starting from 01 to set the code for raw materials or supplies;

**Article 15. Procedures for import of raw materials or supplies**

1. For outsourced raw materials or supplies provided by the outsourcing ordering party from abroad:

a) Implementing under the provisions on customs procedures for commercial imported goods specified in Part II of Circular No. [128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated September 10, 2013 of the Ministry of Finance (hereafter referred to as Circular No. 128/2013/TT-BTC);

b) For the raw materials or supplies purchased by the outsourcing ordering party which has appointed its third party to send them to the outsourcing party, then in the customs importing documents of batch of goods, there shall be additional document of the outsourcing ordering party notifying to the outsourcing party of the receipt of goods from the third party;

c) For finished products provided by the outsourcing ordering party to be accompanied with the outsourced products to become a synchronous item for export, the customs procedures shall be performed as for the outsourced raw materials and must satisfy the following conditions:

c1) Name of finished product and purpose of provision of finished product to be accompanied with the outsourced products to become a synchronous item for export are specified in the outsourcing contract/addendum;

c2) Being managed as the raw materials or supplies imported for outsourcing;

c3) Upon performing the import procedures, specifying the name and number of finished products to be accompanied with the exported outsourced products on the customs declaration of import;

2. For the outsourced raw materials or supplies provided by the outsourcing ordering party in the form of on-the-spot import and export: the customs procedures shall comply with the provisions in Article 15 of Decree No. 154/2005/ND-CP and in Article 45 of Decree No.[128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) As for the import and export declaration and the on-the-spot import and export procedures, the provisions in Clause 3 of Article 20 of this Circular shall apply;

3. Where the raw materials or supplies are imported via the express services and the trader of express services has registered the declaration in the taxable form, then at the goods owner’s request, the Customs Sub-Department managing the outsourcing contract shall re-register the declaration for the trader on the basis of improper form and inform in writing the Customs Sub-Department managing the goods sent by express way in order to refund tax to the trader (if any). The procedures and documents to refund tax to the trader shall comply with the provisions in Circular No. 128/2013/TT-BTC.

Where the goods are already known to have come to Vietnam, the goods owner shall register the customs declaration of proper form at the Customs Sub-Department managing the outsourcing contract, then transfer dossier to the trader of express services for performing the customs procedures with the Customs Sub-Department managing the express services; the proceduresfor border*-*gate transfer shall be done under the regulations for goods sent by express way. Where the imported batch of goods subject to the actual inspection, the goods owner shall request in writing for the goods to be actually inspected at the location of inspection of goods sent by express way, the Customs Sub-Department managing these goods shall perform the inspection at the trader’s request and the Customs Sub-Department managing the outsourcing contract;

**Article 16. Customs procedures for raw materials or supplies provided by outsourcing party for the outsourcing contract**

1. For raw materials or supplies produced or purchased by the outsourcing party in Vietnamese market:

a) There must be agreement in the outsourcing contract/addendum upon the name, norm, rate of wastage, number of goods, unit price, method of payment and payment deadline;

It is prohibited to provide the raw materials or supplies that are in the list of goods banned from export and temporarily suspended from export;

b) For the self-provided raw materials or supplies in the list of import and export goods with license: submitting a copy with the trader’s certification and showing the original license for comparison;

c) Customs procedures:

The outsourcing party shall not have perform the customs procedures for the self-provided raw materials or supplies produced by the outsourcing party or purchased in the Vietnamese market including even the raw materials or supplies of import origin (except for export processing enterprise). When performing the procedures for export of outsourced products, the outsourcing party shall make declaration and calculation of export tax and other taxes (if any) on the appendix of Declaration of exported goods;

The customs authorities do not implement the finalization of self-provided raw materials or supplies produced by the outsourcing party or purchased in the Vietnamese market but when exporting the outsourced products, the trader shall list all sources of supply under the Form No.[02/NVLCU-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/NVLCU-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix I issued together with this Circular. The tax policies shall comply with the provisions in the Decree No. [87/2010/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=87/2010/ND-CP&area=2&type=0&match=False&vc=True&lan=0) dated August 13, 2010 of the Government and the Circular No. 128/2013/TT-BTC.

2. For the raw materials or supplies directly purchased from abroad by the outsourcing party to provide for the outsourcing contract:

a) Being agreed in the outsourcing contract/addendum upon the name, norm, rate of wastage, number of goods, unit price, method of payment and payment deadline;

b) It is required to ask for permission from the competent authorities for the raw materials or supplies that are in the list of goods banned from import, export, temporarily suspended from import or export;

c) The customs procedures, tax policies and procedures for tax refund are implemented as follows:

c1) For the self-provided raw materials or supplies imported after the agreement in the outsourcing contract/addendum: registering the declaration of import under the outsourcing form; the way to make declaration on the declaration of import is as follows: Declaration No……..……………/NK/GC-CƯ/……

When performing the import procedures, the outsourcing party shall submit a copy of goods sale contract; the tax policies are implemented in the form of outsourcing;

c2) For the raw materials or supplies imported in the form of import, production and export before signing the outsourcing contract: The trader may use them to provide for the outsourcing contract, the tax policies and procedures for tax refund are implemented in the form of import of raw material to produce exported goods specified in Circular No.[128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) if fully satisfying the following conditions:

c2.1) Being consistent with the provided raw materials or supplies that are agreed in the outsourcing contract/addendum upon the number of goods, specification and type;

c2.2) The time for export shall not exceed 02 years after registration of import declaration until registration of export declaration with the use of provided raw materials or supplies;

For the products made and exported with their production cycle of over 02 years, each exported product shall be implemented. The trader must have written explanation and present document to evidence the production cycle which is accepted by leader of Customs Sub-Department where the outsourcing contract is notified;

d) When performing the procedures for export of outsourced products, the outsourcing party shall fill the Form No.[02/NVLCU-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/NVLCU-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix I issued together with this Circular. This Form is stored with the export declaration;

3. In case of trading goods between domestic enterprises and export processing enterprises for supply: the customs procedures shall comply with the provisions in Article 49 of Circular No. [128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) and Points a, b and Article, Clause 2 of this Article;

**Article 17. Customs procedures for machinery or equipment imported to implement the outsourcing contract**

1. The import of machinery or equipment leased or borrowed to implement the outsourcing contract must comply with regulations on management policy of import and export of goods;

2. The import of machinery or equipment leased or borrowed to implement the outsourcing of the trader with foreign investment capital complies with the provisions in Circular No.[04/2007/TT-BTM](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=04/2007/TT-BTM&area=2&type=0&match=False&vc=True&lan=0) dated April 04, 2007 of the Ministry of Trade (now the Ministry of Industry and Trade);

3. Customs procedures:

a) For machinery or equipment leased or borrowed to for the outsourcing subject to import tax exemption, the type of temporary import for re-export shall apply and the customs procedures are done at the Customs Sub-Department managing the outsourcing contract;

b) For the machinery or equipment leased or borrowed from the outsourcing ordering party but not for the purpose of outsourcing, the customs procedures are done in the form of temporary import for re-export and tax payment. The tax policy shall comply with the provisions in the Circular No. 128/2013/TT-BTC.

**Article 18. Customs procedures for goods imported and exported as sample for outsourcing (unpaid sample)**

1. The customs proceduresfor goods imported and exported as sample for outsourcing shall be done under the regulations for the goods imported and exported not for commercial purpose specified in Part III of Circular No. 128/2013/TT-BTC.

2. The sample for outsourcing must satisfy the following conditions:

a) Only used as sample for outsourcing without commercial value (goods perforated or sealed with “sample”, a shoe or one-sleeve shirt)

b) Documents showing the goods are samples;

c) Each code of sample is only exported/imported with a maximum of 10 units;

**Article 19. Procedures for exporting the outsourced products to abroad**

1. Customs documents:

a) Customs declaration: submitting 02 originals

b) Detailed list of goods of different kinds or heterogeneous packing: submitting 01 copy;

c) Export license for goods required with the export license as prescribed by law: submitting 01 original (for one time export) or a copy (for multiple time export) and producing the original for comparison and preparing the reconciliation*-*monitoring slip;

d) Other relevant documents as prescribed by law: submitting 01 original;

2. The export customs procedures are done at the Customs Sub-Department where the outsourcing contract is notified and under the regulations on customs procedures for commercial exported goods specified in Part II of Circular No. [128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) without tax declaration, inspection of tax calculation for exported products. In addition, the following things shall be done:

a) Where the exported outsourced products are used with the self-provided raw material or supplies, the customs procedures shall comply with the provisions in Article 16 of this Circular;

b) Where the outsourcing contract/addendum is used with imported finished outsourced products attached to the exported outsourced products, the trader shall make clear declaration on the export customs declaration;

c) Where the outsourced products are exported to the third party but in the outsourcing contract, the name and address of this third party is not specified, then upon registration of export declaration, the trader shall submit the copy of document of the outsourcing ordering party which appointed the goods delivery to the third party;

d) For batches of goods subject to actual inspection of goods, the trader shall produce the Form of norm notification upon request of customs authorities;

dd) The customs authorities only performs the procedures for registration of export declaration for the product codes whose norm has been notified by the trader;

3. The customs procedures for the exported outsourced batch of goods transferred through bordergate shall comply with the customs procedures for goods transferred through bordergate specified in Article 16 and 18 of Decree No.[154/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=154/ND-CP&area=2&type=0&match=False&vc=True&lan=0) and the provisions in Article 61 of Circular No. 128/2013/TT-BTC.

4. The customs procedures for the outsourced products which have been exported but returned for repair or recycling shall comply with the provisions in Article 55 of Circular No. 128/2013/TT-BTC.

**Article 20. Customs procedures for on-the-sport import and export for outsourced products**

1. The conditions for on-the-sport import and export shall comply with the provisions in Article 32 of Decree No. 187/2013/ND-CP;

2. Within 15 (fifteen) days after the trader of on-the-sport export has completed the customs procedures and delivered the goods, the trader of on-the-sport import must perform the customs procedures. In case of exceeding the above time limit, the trader of on-the-sport import has not perform the customs procedures, the customs authorities where the import procedures are performed shall make a record and impose sanction of administrative violation of customs and continue the customs procedures;

3. The customs procedures are performed as follows:

3.1. For the outsourced products of on-the-spot import for raw material of production:

a) Procedures for on-the-spot export:

a1) Responsibility of trader performing the procedures for on-the-spot export:

a1.1) Fully filling in the export declaration under the Form issued together with Circular No.[15/2012/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=15/2012/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated February 08, 2012 of the Ministry of Finance issuing the form of declaration of exported and imported goods (hereafter referred to as Circular No.[15/2012/TT-BTC)](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=15/2012/TT-BTC)&area=2&type=0&match=False&vc=True&lan=0) In the box No.3 of the form of export declaration, specify the name of person appointing the goods delivery; in the box No.08, specify the number and date of export invoice or VAT invoice (in case of using VAT); in the box No.09, specify the location of goods receipt and the customs Sub-Department which is expected to perform the on-the-spot procedures provided by the trader of on-the-spot import;

a1.2) Submitting the customs documents to the customs Sub-Department where the export procedures are performed, including:

a1.2.1) Declaration of exported goods: 02 originals;

a1.2.2) Export invoice or VAT invoice: submitting 01 copy;

a1.2.3) Appointment of goods delivery of outsourcing ordering party:

a1.2.4) Export license (applicable to exported goods with license);

a2) Responsibility of customs Sub-Department performing the on-the-spot export procedures:

a2.1) Receiving and registering the declaration; actually inspecting the goods in case the goods are subject to inspection; inspection of tax calculation for the self-provided raw materials or supplies (if any);

a2.2) Storing one declaration and documents submitting by the trader, returning 01 declaration and submitted documents to the export trader;

a2.3) Sending the customs Sub-Department of on-the-spot import (the customs Sub-Department is expected to perform the on-the-spot import procedures in the export customs declaration filled by enterprise) the fax of customs declaration showing on-the-spot export procedures performed for monitoring and further performance of customs procedures;

a2.4) Coordinating with the customs Sub-Department where the on-the-spot import procedures are performed to verify in case of exceeding the time limit specified in Clause 2 of this Article but the trader performing on-the-spot import procedures has not gone through customs procedures;

b) On-the-spot import procedures:

b1) Responsibility of trader performing on-the-spot import procedures:

b1.1) Giving adequate information on the import declaration under the form issued together with Circular No. [15/2012/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=15/2012/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) In the box No.3 of the import declaration, the trader shall specify the person who appoints the goods delivery.

b1.2) Providing information about location of goods receipt and the customs Sub-Department where the on-the-spot import procedures shall performed for the on-the-spot trader export traders to fill in the export customs declaration;

b1.3) Submitting the customs documents to the customs Sub-Department performing on-the-spot import procedures, including:

b1.3.1) The on-the-spot imported goods declaration: 02 originals;

b1.3.2) Sale contract with the outsourcing ordering party has a term to receive goods from the outsourcing party;

b1.3.3) Other papers as prescribed for each form of import (except for bill of lading);

b2) Responsibility of customs Sub-Department performing on-the-spot import procedures:

b2.1) Receiving the fax of on-the-spot export customs declaration showing the completion of customs procedures sent by the customs Sub-Department where the on-the-spot export procedures. In case of exceeding the time limit for customs procedures specified in Clause of this Article, the customs Sub-Department performing on-the-spot import procedures shall coordinate with the customs Sub-Department performing on-the-spot export procedures for inspection and verification;

b2.2) Receiving customs documents as prescribed;

b2.3) Taking steps for declaration registration, inspection of tax calculation (for taxable goods); actually inspecting the goods when there are questionable signs that the trader has delivered and received the goods improperly with the customs declaration. Where the trader has put the goods into the production, check the accounting books and documents and other documents relating to the batch of goods. In the box No. 35 (other notes) on the import declaration, specify: on-the-spot import under the on-the-spot export declaration No.., date….; delivery contract No…., date….; confirmation of customs procedures, sign and seal of customs officer on the customs declaration;

b2.4) Storing 01 declaration with documents submitted by the trader; returning 01 declaration and submitted documents to the trader;

b2.5) Notifying in writing to the tax authorities directly managing the on-the-spot trader for monitoring or notifying via e-mail in case there is a network between the customs Sub-Department performing the import procedures and local tax authorities;

c) Where the trader delivers and receives the on-the-spot imported outsourced products as the raw materials to make the exported outsourced products for many times during day or week or month, the trader may make an aggregated declaration on 01 customs declaration of on-the-spot import export on the basis of documents delivered and received each time such as export invoice, VAT invoice, issue voucher cum internal transport on the condition that these documents are limited within day, week or month for 01 declaration of that day, week or month. Where there is a change of tax policy or exchange rate at the time of goods delivery and receipt, the trader shall fill in another separate on-the-spot import and export declaration without aggregation with the documents having no change of tax policy or exchange rate;

The time to register the aggregated customs declaration by day is the last working hour of that day. The time for registration of aggregated customs declaration by week or month is the last working day of that week or month;

3.2. For on-the-spot imported finished outsourced products for domestic business:

a) Location for customs procedures: at the customs Sub-Department managing the outsourced goods with on-the-spot exported products;

b) Customs documents and procedures: comply with the provisions in Article 45 of Circular No. [128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) As for the customs declaration and procedures, the provisions in Clause 3.1 of this Article shall apply. The policy of tax and management of goods import shall comply with the current regulations;

c) The on-the-spot imported finished outsourced products for domestic business shall comply with the provisions in Decree No. [89/2006/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=89/2006/ND-CP&area=2&type=0&match=False&vc=True&lan=0) dated August 30, 2006 of the Government on goods label;

3.3. The on-the-spot import and export procedures in case the trader carries out the outsourcing for foreign trader and on-the-spot importer of outsourced products, then this trader shall perform the on-the-spot import and export procedures for the outsourced products;

3.4. For the outsourced products used to make payment of outsourcing:

The customs procedures are like the ones for the on-the-spot imported finished outsourced products for domestic business. The sale contract is replaces with the written agreement between the outsourcing ordering party and the outsourcing party upon the payment of outsourcing by the outsourced products;

The trader shall fully implement the management policy of imported goods and the tax policy as for the goods imported from foreign countries and the provisions in Decree No.[89/2006/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=89/2006/ND-CP&area=2&type=0&match=False&vc=True&lan=0) dated August 30, 2006 of the Government on goods labels. These outsourced products are included for finalization of outsourcing contract;

3.5. The on-the-spot import and export declaration is valuable for finalization when:

The customs declaration is fully filled in with certification, signature and seal of exporter and importer, the customs Sub-Department performing the export procedures and the customs Sub-Department performing the import procedures;

**Article 21. Customs procedures in case of sub-outsourcing**

Where the Vietnamese trader signs the outsourcing contract with foreign trader but transfers the outsourcing to another trader (sub-outsourcing) under the provisions at Point b, Clause 2, Article 32 of Decree No. [187/2013/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=187/2013/ND-CP&area=2&type=0&match=False&vc=True&lan=0) the trader signing the outsourcing contract with the foreign trader is the person who performs the import and export and finalization procedures with the customs authorities and takes responsibility before law for the implementation of this outsourcing contract. The trader signing the outsourcing contract with the foreign trader shall notify in writing his/her name, address of head office and production facility and of the trader performing the sub-outsourcing so that the customs authorities may check in case of necessity;

Goods delivered and received between Vietnamese traders do not have to go through customs procedures.

**Article 22. Procedures for delivery and receipt of transitional outsourced products**

1. Responsibility of trader:

a) On the basis of written appointment of outsourcing ordering parties, the trader delivering the transitional outsourced products (delivering Party) must send the written request for going through the transitional procedures for the outsourced products to the customs Sub-Department managing the outsourcing contract, specifying the goods and amount under the outsourcing contract No…..transferred to the outsourcing contract No. …, the outsourcing contract. After having been approved by the customs Sub-Department managing the outsourcing contract, the trader delivering the transitional outsourced products and the trader receiving the transitional outsourced products (receiving Party) shall go through the customs procedures under the provisions in Clause 2 of this Article;

b) The legal representatives of delivering Party and receiving Party shall take responsibility before law that the transitional outsourced products have been produced from the raw materials of the outsourcing contract and used for the right purpose of outsourcing and in line with the provisions in Article 33 of Decree No. 187/2013/ND-CP.

c) Where the outsourcing contract has the transitional outsourced products (delivery outsourcing contract) and the outsourcing contract using the transitional outsourced products as the outsourced raw materials (receiving outsourcing contract) with the same trader receiving the outsourcing, the trader shall perform duties of both delivering Party and receiving Party;

2. Customs procedures: comply with the customs procedures specified in Clause 3, Article 20 of this Circular

**Article 23. Procedures for transfer of raw material, supplies, machinery or equipment leased or borrowed as appointed by the outsourcing ordering party to another outsourcing contract during the implementation of outsourcing contract**

1. Cases of permitted transfer:

a) Machinery or equipment have finished stages of previous outsourcing contract are transferred to implement the stages of the subsequent outsourcing contract with the same or different partner receiving or ordering the outsourcing;

b) The raw materials or supplies have been imported for the outsourcing contract but are not suitable to implement this outsourcing contract (due to change of product model), the outsourcing ordering party requires to use them for the implementation of another outsourcing contract with the same or different partner receiving or ordering the outsourcing;

c) The raw materials or supplies of this outsourcing contract/addendum but the outsourcing ordering party has wrongly delivered to another outsourcing contract/addendum of the same partner ordering the outsourcing;

d) For other cases, if the trader has a written explanation of plausible reasons, the head of customs Sub-Department managing the outsourcing contract shall consider and approve the transfer, except for case specified at Point c2, Clause 2, Article 27 of this Circular;

2. Customs procedures:

As the on-the-spot import and export procedures for the outsourced products used as the raw materials specified in Clause 3, Article 20 of this Circular, except for requiring the traders to produce their export invoice or VAT invoice;

**Article 24. Procedures for re-export of raw materials, supplies, machinery or equipment temporarily imported to abroad**

1. Customs procedures:

a) Exported goods declaration: submitting 02 originals;

b) The trader’s written explanation (specifying reasons for re-export; the number and date of the import declaration and of outsourcing contract having returned goods): submitting 01 original with the corresponding copy of import declaration;

c) Written request for return of goods from the outsourcing ordering party: submitting 01 original;

2. Customs procedures: as the procedures for re-export to abroad of redundant raw materials or supplies specified at Point b, Clause 2, Article 27 of this Circular;

**Article 25. Finalization of outsourcing contract**

1. Time limit for submission and extension of submission of finalization dossier:

a) Time limit for submission of finalization dossier:

a1) Within 15 working days after the outsourcing contract has been ended or expired, the trader requests in writing the customs Sub-Department managing the outsourcing contract for the handling plan of redundant raw materials or supplies, machinery or equipment leased or borrowed; scrap, defective product and waste (under the Form issued together with the Appendix II of this Circular) and shall be considered and approved by the customs Sub-Department managing the outsourcing contract at the trader’s request;

a2) Within 30 working days after the customs Sub-Department managing the outsourcing contract has approved the handling plan of redundant raw materials or supplies, machinery or equipment leased or borrowed; scrap, defective product and waste from the trader’s written request, the trader must finish the customs procedures for handling of redundant raw materials or supplies, machinery or equipment leased or borrowed; scrap, defective product and waste (if any) and fully submit the finalization dossier of outsourcing contract to the customs authorities;

a3) For the outsourcing contract which is separated into addenda for implementation, the time for submission of finalization dossier for each outsourcing contract addendum is done as that of outsourcing contract;

b) Extension of submission of finalization dossier:

b1) Cases entitled to extension of submission of finalization dossier:

b1.1) The trader carries out a lot of outsourcing contracts at the same time and these contracts are expired for implementation at a point of time;

b1.2) There is dispute arising between the outsourcing ordering party and the outsourcing party about the outsourcing contract;

b1.3) Other cases of unforeseen reasons where the trader has failed to properly comply with the time limit for finalization dossier.

b2) Authority and time for extension:

Based on the trader’s written explanation, the head of the customs Sub-Department managing the outsourcing contract shall consider and extend the time limit for submission of finalization dossier specified at Point a, Clause 1 of this Article. The time limit for extension is only 01 time and not exceeding 30 days;

2. The finalization dossier includes:

a) Application for finalization under the Form DNTK-GC/2014- Appendix II issued together with this Circular: submitting 02 originals;

b) Summary table of imported raw materials or supplies under the Form[01/HSTK-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=01/HSTK-GC/2014-&area=2&type=0&match=False&vc=True&lan=0)Appendix II issued together with this Circular: submitting 01 original;

c) Summary table of exported outsourced products under the Form[02/HSTK-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/HSTK-GC/2014-&area=2&type=0&match=False&vc=True&lan=0)Appendix II issued together with this Circular: submitting 01 original;

d) Summary table of raw materials or supplies re-exported to abroad and transferred to another outsourcing contract while implementing the outsourcing contract under the Form[03/HSTK-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=03/HSTK-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix II issued together with this Circular: submitting 01 original;

dd) Summary table of raw materials or supplies provided by the outsourcing party (if any) under the Form [04/HSTK-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=04/HSTK-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix II issued together with this Circular: submitting 01 original;

Where the customs authorities have question about false declaration of sources of raw materials domestically purchased, they shall require the trader to produce the purchase invoice, payment vouchers of provided raw materials from the outsourcing ordering party;

e) Summary table of raw materials or supplies that have been used for making exported products under the Form No. [05/HSTK-GC/2014-Appendix](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=05/HSTK-GC/2014-Appendix&area=2&type=0&match=False&vc=True&lan=0) II issued together with this Circular: submitting 01 original;

g) Finalization table of outsourcing contract under the Form[06/HSTK-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=06/HSTK-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix II issued together with this Circular: submitting 02 originals (return 01 copy to the trader after receipt of finalization dossier);

h) Summary table of machinery or equipment temporarily imported for re-exported under the Form No. [07/HSTK-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=07/HSTK-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix II issued together with this Circular: submitting 02 originals (return 01 copy to the trader after receipt of finalization dossier);

i) Statistical table of imported finished products to be attached to the exported outsourced products (if any) under the Form No.[08/SPHC-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/SPHC-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix II issued together with this Circular: submitting 02 originals (return 01 copy to the trader after receipt of finalization dossier);

k) List of declaration of export of outsourced products (including the declaration of on-the-spot import and export and the declaration of delivery and receipt of transitional outsourced products) that have been gone through customs procedures with sufficient grounds to determine the goods have been exported as prescribed in Article 30 of Circular No.[128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) under the Form No.[09/HSTK-GC/2014-](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=09/HSTK-GC/2014-&area=2&type=0&match=False&vc=True&lan=0) Appendix II issued together with this Circular: submitting 0 original;

The trader’s representative shall sign and seal (signature, full name, ID card number and place of issue in case of individual business household) on the above tables and take responsibility before law for the accuracy and truthfulness of finalization data;

3. Responsibility of the trader:

a) Submitting finalization dossier completely and at the prescribed time;

b) Taking responsibility before law for all data included in the finalization;

c) Handling the redundant raw materials or supplies, machinery or equipment leased or borrowed; scrap, defective product and waste in accordance with regulations of law;

d) Coordinating with the customs authorities in case of needed clarification of finalization data;

4. Responsibility of customs authorities:

4.1. Receiving finalization dossier:

a) Receiving finalization dossier of outsourcing contract submitted by trader;

b) Checking the completeness, consistency, validity and duration of finalization dossier:

b1) In case the finalization dossier is complete, consistent, valid and submitted at the prescribed time:

b1.1) Checking the existing condition of outsourcing contract; if finding that the trader still has outsourcing contract which have not been finalized, the customs authorities shall require the trader to complete the finalization of existing outsourcing contracts and perform tax obligations (if any);

b1.2) Certifying the trader’s 02 applications for finalization (Form No. DNTK-GC/2014 Appendix II of this Circular), storing 01 copy and returning 01 copy to the trader for storage as prescribed;

b2) In case the finalization dossier is complete, consistent, valid but not submitted at the prescribed time:

b2.1) Making a record of violation on time limit for submission of finalization dossier and handling the case as prescribed;

b2.2) Performing the contents specified at item b1.1 and b1.2, Clause 4 of this Article;

b3) In case of incomplete, inconsistent and invalid finalization dossier: Refuse the receipt by the operational requirement card stating the reasons for refusal or require the supplementation of missing documents;

b4) The grounds for the customs authorities to calculate the time limit for penalty for late submission of finalization dossier and handling of redundant raw materials or supplies, machinery or equipment leased or borrowed is from the time the trader has submitted the complete, consistent and valid finalization dossier;

4.2. Verifying the finalization dossier after the completion of receiving procedures:

Within 30 working days after the completion of receiving procedures of outsourcing contract finalization dossier submitted by the trader, on the basis of evaluation of trader’s law-abiding process, the customs authorities shall classify the finalization dossier to apply appropriate verification measures. The verification and comparison of details of finalization dossier is applied in the following cases:

a) The trader’s finalization dossier does not comply with the customs laws and tax laws;

b) The trader’s finalization dossier complies with the customs laws and tax laws but has questionable signs on import of raw materials or supplies, norm, product export and other questions upon receipt of finalization dossier;

c) Checking the probability of 05% of trader’s outsourcing contracts complying with customs laws and tax laws to evaluate the trader’s law-abiding process. The method of calculation of 5% is that taking the total outsourcing contracts finalized of the trader who has well complied with the customs laws and tax laws of the preceding year. If the result is less than 01 contract, round to 01 contract;

4.3. In case of verifying and comparing details of finalization dossier and finding that there are questionable signs which need an intensive inspection to detect the violation, the customs authorities shall transfer the dossier to the Post-clearance Examination Sub-Department for post-clearance examination as prescribed;

4.4. Inspection of inventory:

a) In case of required inspection of inventory:

a1) When there is information that the trader consumes the raw materials or supplies imported for outsourcing the goods exported to domestic market;

a2) When there are acts of violation of norm identified;

a3) When there are questionable signs on the improper number of raw materials or supplies or the transitional outsourced products proposed for transfer to other outsourcing contracts;

a4) When the trader’s finalization data has unusual difference compared with the data on the system of the customs authorities’

b) The inspection is done as follows:

b1) Before deciding to inspect the inventory, the Customs Sub-Department managing the outsourcing contract shall request in writing the trader to give specific explanation of questionable contents relating to the determination of number of actual inventory and produce all relevant documents for evidence;

b2) Where the trader cannot explain or give evidence of questionable contents relating to the determination of actual number of inventory, the customs authorities shall carry out the inspection for determination. The contents of inspection are as follows:

b2.1) Inspecting accounting book system and documents monitoring the import and export; store input and output and norm of use of raw materials or supplies;

b2.2) Inspecting the actual number of inventory in the warehouse;

b2.3) Comparing the trader’s actual data of inventory with the data of inventory on the accounting book system and documents monitoring the import and export and on the finalization dossier of raw materials or supplies;

c) Handling the result of inspection: based on the nature and seriousness of acts of violation to apply the handling measures specified in Decree No. [127/2013/ND-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=127/2013/ND-CP&area=2&type=0&match=False&vc=True&lan=0) dated October 15, 2013 of the Government on sanction of administrative violation and enforcement of implementation of administrative decisions in the customs area.

**Article 26. Handling the overdue submission of finalization dossier of outsourcing contract and overdue customs procedures for redundant raw materials or supplies, machinery or equipment leased or borrowed:**

1. Handling the overdue submission of finalization dossier of outsourcing contract:

a) Within 90 days after the deadline for submission of finalization dossier (including extension time), the Customs Sub-Department managing the outsourcing contract shall:

a1) Invite in writing the trader to the customs authorities to make a record for handling of violations as prescribed: inviting 02 times;

a2) Take urging measures to require the trader to carry out the finalization of outsourcing contract;

a3) Coordinate with the competent authorities to investigate, verify and track in case where the trader has signs to run away from the address of business registration;

b) Handling measures after urging, investigating, verifying and tracking:

b1) For trader who delays the finalization of outsourcing contract but is still operating: transfer documents to the Post-Clearance Examination Sub-Department for post-clearance examination as prescribed;

b2) For trader who has runs away or gone missing: complete and transfer all customs documents to the competent authorities for investigating the smuggling, tax evasion under the provisions of the Criminal Code.

2. Handling the overdue customs procedures for redundant raw materials or supplies, machinery or equipment leased or borrowed:

The Customs Sub-Department managing the outsourcing contract shall:

a) Make a record to handle violation as prescribed;

b) Transfer documents to the Post-Clearance Examination Sub-Department for post-clearance examination as prescribed;

**Article 27.  Customs procedures for handling the redundant raw materials or supplies; scrap, defective products (beyond the norm of use of raw materials, norm of wastage of raw material and rate of wastage), waste, machinery or equipment leased or borrowed**

1. Forms of handling:

Depending on agreement in the outsourcing contract and regulations of Vietnam law, the redundant raw materials or supplies; scrap, defective products, waste, machinery or equipment leased or borrowed for outsourcing shall be handled as follows:

a) To be sold in Vietnamese market (in the form of on-the-spot export and import);

b) To be re-exported to abroad;

c) To be transferred for implementing other outsourcing contracts in Vietnam;

d) To be donated or offered in Vietnam;

e) To be destroyed in Vietnam;

2. Customs procedures:

a) The customs procedures for sale of redundant raw materials or supplies; scrap, defective products, waste, machinery or equipment leased or borrowed in Vietnamese market shall comply with the provisions in Article 20 of this Circular;

b) The customs procedures for re-export to abroad under the outsourcing ordering party’s appointment shall be performed as for commercial exported batch of goods. When performing customs procedures, the customs officer shall actually inspect the batch of goods, compare type, symbol and code of machinery or equipment recorded on the temporary import declaration of re-exported machinery or equipment;

c) The procedures for transferring the redundant raw materials or supplies, machinery or equipment leased or borrowed to another outsourcing contract under the outsourcing ordering party’s are performed as for the on-the-spot customs procedures of outsourced products to be used as raw materials specified in Article 20 of this Circular, except for requiring the trader to produce the export invoice or VAT invoice and the following things:

c1) The procedures for transferring the redundant raw materials or supplies, machinery or equipment leased or borrowed to another outsourcing contract is only performed after the leader of the customs Sub-Department managing the outsourcing contract certifies the trader’s written request as prescribed at item a1, Point a, Clause 1, Article 25 of this Circular;

c2) Cases of prohibited transfer of raw materials or supplies to another outsourcing contract:

c2.1) The trader has imported the raw materials or supplies but has not carried out the outsourcing contract but proposed to transfer all these raw materials or supplies to another trader;

c2.2) The trader has received the raw materials or supplies from the previous outsourcing contract but has not put them into the outsourcing and proposed to transfer them to another outsourcing contract. Where the raw materials or supplies received from the previous outsourcing contract have been put into the outsourcing production but not been used up for this outsourcing contract, they will be transferred and used in the subsequent outsourcing contract of the same or different partner ordering the outsourcing and must not be transferred to the subsequent outsourcing contract;

d) Customs procedures for donation or offer of redundant machinery or equipment, raw materials or supplies, scrap or defective products:

The customs procedures include:

d1) The customs declaration (non-commercial goods declaration): on the declaration, specify “goods under the outsourcing contract No….date…..the trader receiving the outsourcing…” : submitting 02 originals;

d2) Documents of donation or offer of the outsourcing ordering party: submitting 01 original;

d3) Written approval of the Ministry of Industry and Trade if the goods donated or offered are in the List of goods imported under the license of the Ministry of Industry and Trade or the written permission of the specialized authorities if the imported goods have the license of the specialized state authorities: submitting 01 original;

The customs procedures and tax policies shall comply with regulations on goods donated or offered. After the completion of customs procedures, the customs authorities shall make 02 copies of declaration, 01 copy is stored with the outsourcing contract and the other copy is handed over to the trader performing the outsourcing (in case where the person donated or offered is not the trader performing the outsourcing);

dd) The customs procedures for supervising the destruction of scrap, defective products or waste in Vietnam:

dd1) The destruction of scrap, defective products or waste is done during the implementation or after the end of outsourcing contract/addendum;

dd2) The customs procedures for supervision of destruction:

dd2.1) The trader shall send the customs Sub-Department managing the outsourcing contract the written notification of time and location of destruction specifying the method and measures of destruction accompanied with the written agreement of the outsourcing ordering party and the written approval of the competent authorities of environmental management in case where the trader carries out the destruction.

Where the trader hires another trader who has functions to handle the scrap, defective products and waste, he/she must have destruction contract (01 original) and a written permission of the competent authorities for this trader (01 copy);

dd2.2) The trader shall organize the destruction and take responsibility before law for the impact of all process of destruction on environment;

dd2.3) The customs Sub-Department managing the outsourcing contract shall appoint 02 customs officers to supervise the destruction;

dd2.4) Upon the end of destruction, the parties shall make a record to confirm the destruction as prescribed. This record must bear the signature of trader’s legal representative, the seal of trader having goods destroyed, full name and signature of customs officer supervising the destruction and the person participating in the destruction at the requirement of the legal representative;

dd3) In case where the destruction of scrap, defective products or waste is not done by the trader having them but they have to be transported to another site for destruction. It is done as follows:

dd3.1) The transport of scrap, defective products or waste to the site for destruction must comply with the provisions of the Law on Environmental Protection;

dd3.2) The customs Sub-Department managing the outsourcing contract shall affix customs seal against the vehicles containing scrap, defective products or waste transported to the site of destruction. In case where the site of destruction is within the city/province, the customs Sub-Department managing the outsourcing contract shall take responsibility for supervising the destruction;

Where the site of destruction is within the management area of other provincial/municipal Customs Department, the customs Sub-Department managing the outsourcing contract shall request in writing the customs unit of the site of destruction to supervise the destruction specified at Item dd2, Point dd, Clause 2 of this Article. At the end of destruction, the customs Sub-Department supervising the destruction shall send the customs Sub-Department managing the outsourcing contract 01 Record of destruction (with signatures of the parties concerned);

The procedures for supervision and handover of supervision duties shall comply with the regulations for the goods transferred through bordergate under the guidance at the professional process of customs procedures for the imported and exported goods transferred through bordergate;

3. For the redundant raw materials or supplies provided by the trader himself/herself in the form of import from foreign countries in the form of outsourcing:

a) Where the outsourcing ordering party has made payment of raw materials or supplies: comply with the provisions in Clause 1 and 2 of this Article;

b) Where the outsourcing ordering party has not made payment of raw materials or supplies: transfer them to the subsequent outsourcing contract in case of satisfying the conditions for supply specified in Clause 2, Article 16 of this Circular;

4. For the outsourcing contract with the same outsourcing ordering partner and the outsourcing party, the trader shall be offset with the raw materials of the same type, specification, quality and price;

**Article 28. Handling of redundant raw materials or supplies; machinery or equipment leased or borrowed; outsourced products that cannot re-exported due to the outsourcing ordering party’s refusal**

The trader receiving the outsourcing shall pay tax for domestic consumption for redundant raw materials or supplies; machinery or equipment leased or borrowed; outsourced products that cannot re-exported due to the outsourcing ordering party’s refusal as specified in Clause 2, Article 43 of Circular No. [128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) or go through the procedures for destruction as prescribed at Point dd, Clause 2, Article 27 of this Circular. The grounds for calculation of tax are determined at the time of conversion of purpose of use under the provisions in Circular No. 128/2013/TT-BTC.

**SECTION 3. CUSTOMS PROCEDURES FOR GOODS TO BE OUTSOURCED ABROAD**

**Article 29. Procedures for notification of outsourcing contract**

1. Responsibility of trader:

Before going through the procedures for exporting the first batch of goods of outsourcing contract, the trader notifies the outsourcing contract. The dossier includes:

a) The outsourcing contract and addendum (if any): submitting 02 originals;

b) Certificate of business registration or investment license or investment certificate (in case of first performance of procedures): submitting 01 coy;

c) Certificate of tax code registration (in case of first performance of procedures): submitting 01 coy;

d) License of the competent authority in case where the goods are exported for implementation of outsourcing contract and the imported outsourced products in the list of imported and exported goods with license: submitting 01 copy and producing the original;

2. Responsibility of the customs authorities: comply with the provisions in Clause 2, Article 10 of this Circular, except for inspection of production facility;

**Article 30. Procedures for export of raw materials or supplies for production of goods to be outsourced abroad**

1. The customs documents are the same as those of batch of exported outsourced products; moreover, if the exported raw materials or supplies are in the list of exported goods with the license of the Ministry of Industry and Trade or specialized management agency, produce the license of the competent authorities for reconciliation from the customs authorities;

2. The customs procedures shall be done as for the commercial exported goods specified in Part II of Circular No. [128/2013/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=128/2013/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) except for tax declaration and inspection of tax calculation;

**Article 31. Procedures for notification, adjustment and inspection of norm**

Perform like the procedures for notification, adjustment and inspection of norm for receiving the outsourcing from foreign trader specified in Article 11, 12 and 13 of this Circular;

**Article 32. Procedures for import of products to be outsourced from abroad**

1. The customs procedures are the same as form of commercial import; the customs declaration is registered in the form of outsourcing;

2. The customs procedures are done as those for commercial imported goods;

a) Tax calculation and inspection of tax calculation:

a1) The determination of taxable price, tax rate, origin of goods shall comply with the provisions in Circular No. 128/2013/TT-BTC.

a2) Based on the norm notified to the customs authorities and actual imported goods to determine the number of raw materials or supplies that have been exported from Vietnam to be put into the outsourcing for the imported goods;

**Article 33. Procedures for temporary export of outsourced products to abroad for recycling and then re-imported to Vietnam**

1. The conditions for temporary export of outsourced products to abroad for recycling and then re-imported to Vietnam:

a) The outsourced products are temporarily exported for recycling within a maximum of three hundred and sixty five days (365) days after the registration of import declaration;

b) The products have not been produced, outsourced, repaired or used in Vietnam;

2. Place of customs procedures: At the customs Sub-Department managing the outsourcing contract;

3. Procedures for temporary export of outsourced products for recycling:

a) The customs documents include:

a1) A written request for temporary export of goods specifying the import declaration of goods, reasons for temporary export for recycling and contents of recycling: submitting 01 original;

a2) Customs declaration of exported goods; detailed list of goods like that of commercial exported goods;

a3) Customs declaration of imported outsourced products of recycled batch of goods: submitting a copy;

a4) Document to take back the goods for recycling from foreign partner: 01 original;

b) The customs procedures are the same as those for commercial exported goods and the actual inspection of goods must be done;

c) The recycling duration shall be registered with the customs authorities by the trader but not exceeding 275 days from the day of temporary export;

4. Procedures for re-exporting the recycled outsourced products:

a) The customs documents include:

a1) Declaration of imported goods: submitting 02 originals;

a2) Declaration of exported goods: submitting 01 original;

a3) The customs procedures are the same as those for commercial imported goods (except for import license, tax declaration and inspection of tax calculation);

In case where the recycled outsourced products are sold in foreign markets, the provisions in Clause 2, Article 36 of this Circular shall apply;

**Article 34. Procedures of transitional outsourcing abroad**

In case of transitional outsourcing abroad, the Vietnamese trader shall not have to go through the transitional outsourcing procedures with the customs authorities;

**Article 35. Finalization of outsourcing contract**

1. The finalization dossier includes:

a) List of import and export declaration: submitting 01 original;

b) Summary table of exported raw materials or supplies: submitting 01 original;

c) Summary table of imported outsourced products: submitting 01 original;

d) Summary table of outsourced products which have been sold, donated or destroyed (if any) abroad: submitting 01 original;

dd) Summary table of raw materials or supplies used to make the imported outsourced products: submitting 01 original;

e) Summary table of raw materials purchased from abroad (if any) to make the imported outsourced products: submitting 01 original;

g) Finalization table of outsourcing contract: submitting 02 originals (return 01 copy to the trader after the finalization);

The contents of above tables are the same as those of finalization dossier of outsourcing contract for foreign trader specified in Clause 2, Article 25 of this Circular;

2. Finalization procedures:

The time limit for trader to submit or extend the submission of finalization dossier; the method of verification and comparison of finalization dossier; the time limit for verification and certification of finalization dossier; handling of overdue submission of finalization dossier

**Article 36. Customs procedures for handling of redundant raw materials or supplies; scrap, defective products or waste; machinery or equipment temporarily exported for outsourcing**

1. Forms of handling:

Depending on agreement in the outsourcing contract and regulations of Vietnam’s law, the redundant raw materials or supplies; scrap, defective products or waste; machinery or equipment shall be handled as follows:

a) To be sold, donated or destroyed in foreign markets;

b) To be imported to Vietnam;

c) To be transferred to the implementation of other outsourcing contracts abroad;

2. Customs procedures:

a) The customs procedures for selling, donating or destroying the redundant raw materials or supplies; scrap, defective products or waste; machinery or equipment leased or borrowed in foreign markets shall be done under the regulations in the outsourcing countries; do not register the customs declaration with Vietnamese customs but declare tax and pay export tax (if any) for the raw materials or supplies, machinery or equipment that are transported abroad from Vietnam for outsourcing;

b) Customs procedures for import to Vietnam:

b1) Where the redundant raw materials or supplies, machinery or equipment is exported from Vietnam; the scrap or defective products are generated from the raw materials or supplies exported from Vietnam, they shall be gone through the re-exporting customs procedures;

b2) Where the redundant raw materials or supplies, machinery or equipment is purchased from abroad; the scrap or defective products are generated from the raw materials or supplies purchased from abroad, they shall be gone through the same customs procedures for imported batch of goods for business;

b3) When performing customs procedures, the customs officers shall actually inspect the batch of goods, compare types, symbols or codes of machinery or equipment specified on the temporary export declaration with the re-imported machinery or equipment;

c) The procedures for transfer of raw materials or supplies, machinery or equipment leased or borrowed to other outsourcing contracts:

c1) The trader shall send a written notification to the customs Sub-Department managing the outsourcing contract. The contents of notification include the name, specification, quality of raw materials or supplies; amount of redundant raw materials or supplies; machinery or equipment leased or borrowed under the outsourcing contract/addendum number, date of signing with foreign partner (specify the foreign outsourcing party);

c2) The trader only performs the procedures for transfer of redundant raw materials or supplies; machinery or equipment leased or borrowed to another outsourcing contract after the leader of customs Sub-Department managing the outsourcing contract has certified the trader’s written request upon finalization of outsourcing contract;

**SECTION 4. IMPLEMENTATION ORGANIZATION**

**Article 37. Effect**

1. This Circular takes effect since March 10, 2014 and supersedes Circular No.[117/2011/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=117/2011/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated August 15, 2011 of the Ministry of Finance and the previous guiding documents of the Ministry of Finance contrary to this Circular.

2. For the trader performing the electronic customs procedures for goods outsourced for foreign trader, in addition to the electronic customs procedures to be performed under the provisions in Circular No. [196/2012/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=196/2012/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated November 15, 2012 of the Ministry of Finance; the policies, management regulation and paper dossier shall comply with the provisions in this Circular;

3. For outsourcing contract/addendum which is notified and received at the time of effect of Circular No. [117/2011/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=117/2011/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated August 15, 2011 but is finalized at the time of effect of this Circular, the trader may choose to finalize the outsourcing contract/addendum under the guidelines in Circular No. [117/2011/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=117/2011/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) or in this Circular;

**Article 38. Responsibility for implementation**

1. The General Director of General Department of Customs, based on the provisions in this Circular, issues the process of customs procedures guiding the customs units to uniformly perform the customs procedures, both to facilitate and ensure the strict management of activities of import and export outsourcing in accordance with regulations of law;

2. General Director of the General Department of Customs, the heads of units attached or directly attached to the Ministry of Finance, the organizations or individuals concerned are liable to execute this Circular. /.

|  |  |
| --- | --- |
|  | **FOR THE MINISTER DEPUTY MINISTER     Do Hoang Anh Tuan** |

**APPENDIX I**

FORMS FOR CUSTOMS PROCEDURES ISSUED TOGETHER WITH CIRCULAR NO. 13/2014/TT-BTC DATED JANUARY 24, 2014 REGULATING THE CUSTOMS PROCEDURES FOR GOODS OUTSOURCED FOR FOREIGN TRADERS

|  |  |  |
| --- | --- | --- |
| **No.** | **Forms** | **Article** |
| 1 | Form[01/TBNVL-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=01/TBNVL-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Announcement of imported raw materials and supplies | Article  14 |
| 2 | Form[02/NVLCƯ-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/NVLC%C6%AF-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) List of raw materials and supplies provided by the outsourcing party | Article  16 |
| 3 | Form[03/TBDM-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=03/TBDM-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Announcement of norm of each goods code | Article 11 |

**Form**[**01/TBNVL-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=01/TBNVL-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**size A4**

**ANNOUNCEMENT OF IMPORTED RAW MATERIALS AND SUPPLIES FOR OUTSOURCING CONTRACT/ADDENDUM**

Page No.:………

Outsourcing contract No.: ……………… date:………………...Time limit: ...............

Outsourcing contract addendum No: date:………………...Time limit: .....................

Outsourcing ordering Party: ………………………….. Address: ...............................

Outsourcing Party: …………………… Address:........................................................

Outsourced goods: ……………………………………………. Quantity: .....................

Customs unit performing procedures:........................................................................

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name of raw materials, supplies and equipment | Code of raw materials, supplies and equipment | Quantity of raw materials, supplies and equipment | Unit | Type of of raw materials, supplies and equipment | Form of supply | Note |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

Note:

- This table shall be notified by the trader before or at the same time of procedures for importing raw materials, supplies and equipment

- On the basis of concepts specified in this Circular, the trader shall determine the main raw materials, secondary materials and supplies and record them in column (06) corresponding to the name of raw material and supplies in column (02);

- Form of provision, record in column (07): “Supplied by outsourcing ordering party” or “self-supplied”

**Form**[**02/NVLCU-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/NVLCU-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4**

**LIST OF RAW MATERIALS AND SUPPLIES PROVIDED BY THE OUTSOURCING PARTY FOR GOODS PRODUCTION CORRESPONDING TO EACH EXPORT DECLARATION**

Page No.: ………

Export declaration No. …………………………………………… ; date....................

Export permit No. …………date ………………; issued by: ...................................

Outsourcing contract No. ……………… date: …………… Time limit: ....................

Outsourcing contract addendum No: …………. date: ………… Time limit: ............

Outsourcing ordering Party: ……………………………………….. Address: ...........

Outsourcing Party: ……………………………………… Address: ...........................

Outsources goods: ……………………………………… Quantity: ...........................

Customs unit performing procedures: .....................................................................

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Raw materials and supplies provided | Code of raw materials and supplies | Unit | Amount of supply | Unit price | Value | Form of supply | Note |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|  |  |  |  |  |  |  |  |  |
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| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**Note:**

1. Trader must fully list the raw materials, secondary materials and supplies provided from all sources;

2. Code of raw materials and supplies recorded in column (03) is only applicable for the customs Sub-Department carrying out finalization by computer;

3. In column (05) record: Amount of raw materials and supplies provided for making exported products of the export declaration attached to this Table;

4. In column (08) record: In case where the form of supply is the type of outsourcing, specify the number and date of declaration as follows:…… ……./NK/GC-CU/……….; if using the raw materials in the form of mport, production and export for supply, specify the date of declaration such as ……../NK/SXXK/...; if using domestic raw materials for supply, specify the domestic sources;

**Form**[**03/TBDM-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=03/TBDM-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4**

**ANNOUNCEMENT OF NORM OF EACH GOODS CODE**

Page No.: ………………

Outsourcing contract No. ………… date: ……………time limit: ..............................

Outsourcing contract addendum No: ………………. date: ……………time limit:......

Outsourcing ordering Party: …………………………………………Address...............

Outsourcing Party: …………………………………………Address..........................

Outsourced goods: ………………………………………. Quantity:.......................….

Goods code: ……………….Size: …………… Quantity: ……………. Unit ...............

Customs unit performing procedures:................................

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Name of raw material and supplies** | **Code of raw material and supplies** | **Unit** | **Norm** | | | | **Sources of raw materials** | **Note** |
| **Norm of use of raw materials Ds** | **Norm of consumable supplies Dt** | **Rate of wastage**  **H (%)** | **Norm including wastage Dc** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|  |  |  |  |  |  |  |  |  |  |
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Notification of product parameter related to the rate (Ex: pattern diagrams or paper patterns

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|  |  |
| --- | --- |
| date....month...year……. **Customs officer receiving the norm** ( Signature and seal) | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**GUIDANCE OF USAGE**

1. Section Size….applicable to the case where 01 goods code has a lot of sizes, the trader shall inform the norm by each size. In case of 01 size for 01 goods code with a lot of sizes but the trader only notifies 01 norm, then the average norm must be notified. The way of calculation and explanation of average norm is guided at Point 5 and 6 below:

2. Column (03) only applies for customs Sub-Departments managing the outsourced goods by computer;

3. Name and code of raw materials recorded in Column (2) and (3) must be consistent with the name and code of raw materials on the customs declaration;

4. Norm including wastage (column 8) is calculated as follows:

a. For raw materials: Dc = Ds + Ds x H

b. For supplies: Dc = Dt + Dt x H

5. Guiding the notification of norm of component material separation:

Example 1: Enterprise A has imported 10 kg of unstemmed tobacco to produce 02 exported products with a corresponding quantity of 05 kg of stemmed tobacco and 04 kg of tobacco stem and there is 01 kg of wastage. The notification of norm must be done through the 02 following steps:

Step 1: Separation stage (the wastage of this stage is allocated to 01of 02 or both component materials)

10 kg of unstemmed tobacco = 05 kg of stemmed tobacco + 05 kg of tobacco stem (allocated to the tobacco stem material); or 10 kg of unstemmed tobacco = 06 kg of stemmed tobacco leaves + 04 kg of stem of tobacco leaves (allocated to the stemmed tobacco leaves) or 10 kg of unstemmed leaves = 5.5 kg of stemmed tobacco leaves + 4.5 kg of stem of tobacco leaves (allocated to both raw materials);

Step 2: Notifying the norm as usual for each exported product (in case of allocating the wastage to the tobacco leave stem);

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name of raw materials and supplies | Code of raw materials and supplies | Unit | Norm | | | | Sources of raw materials | Note |
| Norm of use of raw material   Ds | Norm of consumable supplies Dt | Rate of wastageH (%) | Norm including wastageDc |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 | Unstemmed tobacco leaves | NL1 | kg | 05 |  | 0 | 05 | NK | No wastage |
| 2 | Unstemmed tobacco leaves | NL1 | kg | 04 |  | 25 | 05 | NK | Allocation of wastage to the stem of tobacco leaves |
| 3 |  |  |  |  |  |  |  |  |  |

Example 2: Enterprise B has imported 10 kg of whole fish to make 02 exported products with a corresponding quantity of 05 kg of fish fillet and 03 kg of grilled chopped fish.  Accordingly, 10 kg of whole fish are separated into 5.5 kg of fish meat, 3.5 kg of fish bone and head and 01 kg of wastage. From 5.5 kg of fish meat are produced into 05 kg of exported fillet (0.5 kg of wastage). From 3.5 kg of fish bone and head are produced into 03 kg of exported grilled chopped fish (0.5 kg of wastage). The notification of norm must be done through the 02 following steps:

Step 1: Separation stage (the wastage of this stage is allocated to 01of 02 or both component materials)

10 kg of whole fish = 5.5 kg of fish meat + 4.5 kg of fish bone and head (allocated to fish bone, head material) or 10 kg of whole fish = 6.5 kg of fish meat + 3.5 kg of fish bone and head (allocated to fish meat material), or 10 kg of whole fish = 06 kg of fish meat + 04 kg of fish bone and head (allocated to both materials);

Step 2: Notifying the norm as usual for each exported product (in case of allocation of wastage to the fish bone and head);

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Stt | Name of raw materials and supplies | Code of raw materials and supplies | Unit | Norm | | | | Sources of raw materials | Note |
| Norm of use of raw material   Ds | Norm of consumable supplies Dt | Rate of wastageH (%) | Norm including wastageDc |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 | Whole fish | Raw material 1 | kg | 05 |  | 10 | 5.5 | Imported | For product as exported fillet |
| 2 | Whole fish | Raw material 1 | kg | 03 |  | 50 | 4.5 | Imported | For exported grilled chopped fish |
| 3 |  |  |  |  |  |  |  |  |  |

6. The formula to calculate the average norm for 01 goods code based on norm of each size and amount of products of each size is as follows:

In which:

DMBQ is average norm for goods code

DMS1, DMS2, DMSn is the norm of each size S1, S2...Sn.

LS1, LS2,..., LSn is the product quantity of each size S1, S2....Sn.

7. Explanation table of average norm:

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Raw materials | Sizel (S1) | | Sizel (S2) | | … | | Sizel (Sn) | | Average size bình quân | |
| Norm including wastage (DMS1) | Amount of exported products (LS1) | Norm including wastage (DMS2) | Amount of exported products (LS2) | ... | ... | Norm including wastage (DMSn) | Amount of exported products (LSn) | Average Norm including wastage (DMBQ) | Total exported products (LS1+ LS2+ ...+LSn) |
| … | … | … |  | … |  |  |  | … |  | … |  |
| … | ... | … |  | … |  |  |  | … |  | … |  |

8. Column (9) “ source of raw material”: Trader specifies all sources;

9. The trader’s legal representative (signature and seal): in case of family household, sign and specify full name and ID Card

**APPENDIX II**

FORMS FOR PAYMENT OF OUTSOURCING CONTRACT ISSUED TOGETHER WITH CIRCULAR NO. 13/2014/TT-BTC DATED JANUARY 24, 2014 REGULATING THE CUSTOMS PROCEDURES FOR GOODS OUTSOURCED FOR FOREIGN TRADERS

|  |  |  |
| --- | --- | --- |
| **No.** | **Form** | **Article** |
| 1 | Form DNXL-GC/2014: Written request for handling of abundant raw materials, supplies, machinery or equipment leased or borrowed | Article 25 |
| 2 | Form DNTK-GC/2014: Written request for finalization of outsourcing contract; | Article 25 |
| 3 | Form[01/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=01/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Summary table of imported raw materials and supplies | Article 25 |
| 4 | Form[02/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Summary table of exported outsourced products | Article 25 |
| 5 | Form[03/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=03/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Summary table of raw materials and supplies re-exported to foreign countries and transferred to other outsourcing contracts | Article 25 |
| 6 | Form[04/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=04/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Summary table of raw materials and supplies supplied by outsourcing party | Article 25 |
| 7 | Form No.05/HSTK-GC/2014: Summary table of raw materials and supplies used to make the exported products | Article 25 |
| 8 | Form[06/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=06/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Finalization of outsourcing contract | Article 25 |
| 9 | Form[07/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=07/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Finalization of machinery and equipment temporarily imported for re-exported | Article 25 |
| 10 | Form[07/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=07/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) Statistical table of imported finished products to be accompanied with the exported outsourced products | Article 25 |
| 11 | Form[09/HSTK-GC/2014:](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=09/HSTK-GC/2014:&area=2&type=0&match=False&vc=True&lan=0) List of export declaration of outsourced products | Article 25 |

**DNXLNVT-SPHC-MMTB-GC/2014**

|  |  |
| --- | --- |
| - Business name: ……..; - Address: ………………….; - Tel: ……………...; - Fax: ……………………..; - Tax code: ………………. | **SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness ---------------** |
| No.: ……..……./………….. | ………., date … month …. year…….. |

**WRITTEN REQUEST FOR HANDLING OF ABUNDANT RAW MATERIALS, SUPPLIES,MACHINERY OR EQUIPMENT LEASED OR BORROWED**

**To:** Customs Sub-Department ………………. under the Customs Department ………………..

- On…….our company announced the outsourcing contract/addendum No……dated…..and received by the Sub-Customs from the receipt slip No…….dated…..

- To date, our company has finished the outsourcing contract No……date…..and finalized the contract by the record of finalization No….date…..(attached);

- Based on the record of finalization of outsourcing contract mentioned above, kindly request the customs Sub-Department…. to perform the customs procedures for handling of abundant raw materials, supplies, machinery or equipment leased or borrowed as follows:

+ For abundant raw materials and supplies: ……..(specify the plan for handling under the provisions in Clause 1, Article 27 of Circular No…………/2014/TT-BTC);

+ For machinery or equipment leased or borrowed: ……..(specify the plan for handling under the provisions in Clause 1, Article 27 of Circular No…………/2014/TT-BTC);

We undertake that within 30 days from the date of being approved by the customs Sub-Department, we shall complete the procedures for handling of abundant raw materials and supplies and machinery or equipment leased or borrowed and fully submit the finalization documents to the customs authorities;

|  |  |
| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

|  |  |
| --- | --- |
|  | **Opinion of customs Sub-Department managing the outsourcing contract:**  Based on the trader’s request, the leadership of Sub-Department approves the opinion Head of Sub-Department(Signature, seal, date) |

**DNTK-GC/2014**

|  |  |
| --- | --- |
| - Business name: ……..; - Address: ………………….; - Tel: ……………...; - Fax: ……………………..; - Tax code: ………………. | **SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness ---------------** |
| No.: ……..……./………….. | ………., date … month …. year…….. |

**REQUEST FOR FINALIZATION OF OUTSOURCING CONTRACT**

To: Customs Sub-Department under the Customs Department

- On …….our company announced the outsourcing contract/addendum No……dated…..and received by the Sub-Customs from the receipt slip No…….dated…..

- Ngày ….. Công ty chúng tôi có Đơn đề nghị xử lý nguyên vật liệu, máy móc thiết bị và đã được Chi cục Hải quan …………… đồng ý phương án xử lý.

On …our company submitted the application to request the handling of raw materials, machinery and equipment and the customs Sub-Department ….has approved our plan for handling;

- Now, our company has finished the handling of raw materials and finished products and machinery and equipment under the outsourcing contract No. …..dated ….(specify the result of handling, such as opening the export declaration No. ……dated…..and the import declaration No. ….dated….)

Our company hereby submits this application, all of the forms and finalization documents under the provisions in Article 25 of Circular No…………../2014/TT-BTC to request the customs Sub-Department to receive and perform the procedures for finalization of outsourcing contract No……..mentioned above as prescribed;

 We undertake that all data and information stated in the finalization document are completely correct;

|  |  |
| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**Opinion of Customs Sub-Department managing the outsourcing contract:**

1. Based on Circular No. ......./2013/TT-BTC dated …./ …/2013 of the Ministry of Finance, the Customs Sub-Department managing the outsourcing contract shall verify the finalization documents. If they are valid, the customs officer shall certify “ Having received the finalization documents” in this application and issue the receipt number, signature and full name and date of receipt;

2. Based on the customs officer’s certification, the leadership of Sub-Department shall give opinion and certification on 02 applications and return 01 to the trader

|  |  |
| --- | --- |
|  | Leadership of Sub-Department(Signature and seal, date) |

|  |  |
| --- | --- |
| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**01/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=01/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**SUMMARY TABLE OF IMPORTED RAW MATERIALS AND SUPPLIES**

Page No.:………………..

Outsourcing contract No.: ……………… Dated:…………...Time limit: ......................

Outsourcing contract addendum No.: ………Dated:………………...Time limit:.........

Outsourcing ordering party: ………………………………Address:…………………….

Outsourcing party: ………………………………Address:……………………………….

Outsourced goods: ……………………………………………. Amount: .......................

Customs unit performing the procedures: ................................................................

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Number of import declaration** | **Registration day** | **Imported raw materials and supplies** | | | | | |
| **Name of raw materials and supplies** | **Code of raw materials and supplies** | **Unit** | **Quantity of goods** | **Total quantity** | **Note** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
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|  |  |
| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

Note: In this form, do the statistics of raw materials and supplies domestically imported; receipt of transitional outsourced products as the raw materials and supplies of outsourcing; abundant raw materials and supplies transferred from other outsoucing contracts;

|  |  |
| --- | --- |
| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**02/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**SUMMARY TABLE OF EXPORTED OUTSOURCED PRODUCTS**

Page No.:………………..

Outsourcing contract No.: ……………… Dated:…………. Time limit: ........................

Outsourcing contract addendum No.: …………Dated:………...Time limit:.................

Outsourcing ordering party: ………………………………Address:……………………..

Outsourcing party: ………………………………Address:…………..

Outsourced goods: ……………………………………………. Amount: ........................

Customs unit performing the procedures:....................................................................

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Number of import declaration** | **Registration day** | **Exported outsourced products** | | | | | |
| **Goods code** | **Goods name** | **Unit** | **Quantity of goods** | **Total quantity** | **Note** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|  |  |  |  |  |  |  |  |  |
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| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**Note**: In this form, do the statistics of outsourced products domestically exported; delivery of transitional outsourced products as the raw materials and supplies of outsourcing for other outsoucing contract;

|  |  |
| --- | --- |
| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**03/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=03/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**SUMMARY TABLE OF RAW MATERIALS AND SUPPLIES RE-EXPORTED TO FOREIGN COUNTRIES AND TRANSFERRED TO OTHER OUTSOURCING CONTRACTS WHILE INVOLVED IN IMPLEMENTATION OF OUTSOUCING CONTRACT**

Page No.:………………..

Outsourcing contract No.: …………… Dated:…………...Time limit: .........................

Outsourcing contract addendum No.: …………… Dated:…………... Time limit:........

Outsourcing ordering party: ………………………………Address:…………………….

Outsourcing party: ………………………………Address:……………………………….

Outsourced goods: ……………………………………………. Amount: .......................

Customs unit performing the procedures:...................................................................

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Declaration No.** | **Raw materials and supplies** | | | | | |
| **Name of raw materials** | **Code of raw materials** | **Unit** | **Goods quantity of each declaration sheet** | **Total quantity** | **Note** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |
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|  |  |
| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

|  |  |
| --- | --- |
| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**04/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=04/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**SUMMARY TABLE OF RAW MATERIALS AND SUPPLIES SUPPLIED BY OUTSOURCING PARTY**

Page No.:………………..

Outsourcing contract No.: ……………… Dated:…………... Time limit: ......................

Outsourcing contract addendum No.: …………… Dated:………... Time limit:............

Outsourcing ordering party: ………………………………Address:………………………

Outsourcing party: ………………………………Address:………………………………..

Outsourced goods: ……………………………………………. Amount: ........................

Customs unit performing the procedures:....................................................................

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Name of raw materials and supplies** | **Unit** | **Amount** | **Unit price** | **Total value** | **Form of supply** | **Note** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|  |  |  |  |  |  |  |  |
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|  |  |
| --- | --- |
|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

Note:

1. This Form is used to summarize the contents of raw materials, second materials and supplies filled in by trader under the Form[02/NVLCƯ-GC/2014](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=02/NVLC%C6%AF-GC/2014&area=2&type=0&match=False&vc=True&lan=0) of Appendix I;

2. In column (7), specify the sources

|  |  |
| --- | --- |
| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**05/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=05/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**SUMMARY TABLE OF RAW MATERIALS AND SUPPLIES USED TO MAKE THE EXPORTED PRODUCTS**

Converted from the quantity of products actually exported)

Page No.:………………..

Outsourcing contract No.: ………………… Dated:…………...Time limit: .................

Outsourcing contract addendum No.: …………… Dated:………... Time limit:...........

Outsourcing ordering party: ………………………………Address:…………………….

Outsourcing party: ………………………………Address:………………………………

Outsourced goods: ……………………………………………. Amount: ......................

Customs unit performing the procedures:...................................................................

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| No. | Quantity of raw materials and supplies used to make exported products by each goods code | | | | | | | | | | | |
| Name of raw materials and supplies | Code of raw materials and supplies | Name of exported products | Code of products | Unit | Amount of exported products (M) | Norm of use (Ds) | Rate of wastage (H) | Norm including wastage  (Dc) | Quantity of use  (L) | Total quantity of raw materials and supplies used | Note |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
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|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**Guidance of usage**

1. Formula to calculate the total quantity of use of each type of raw materials and supplies to produce all goods codes:

**ΣL = L1 + L2 + ...+ Ln**

2. Formula to calculate the quantity of use of each type of raw materials and supplies to produce each goods code i:

**Li = M\* Dc**

In which:

- Column (7): M is the product quantity of goods code in column (4) having the norm Dc actually exported (the data collected from Table 02/HSTK-GC/2014).

- Column (08): Dc is the norm including the wastage of goods code in column (4) calculated for 01 product unit;

- Column (11): Li is the quantity of use of type of raw materials and supplies in column (2) to produce the goods code i having the norm Dc;

2. Column (3) and (5) – Code of raw materials and supplies and products: the trader only fills in upon finalization at the customs units applying information technology to finalize the outsourced goods;

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| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**06/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=06/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**FINALIZATION OF OUTSOURCING CONTRACT**

Page No.:………………..

Outsourcing contract No.: ……………… Dated:………...Time limit: ........................

Outsourcing contract addendum No.: …………… Dated:……...Time limit:...............

Outsourcing ordering party: ………………………………Address:…………………….

Outsourcing party: ………………………………Address:………………………………

Outsourced goods: ……………………………………………. Amount: ......................

Customs unit performing the procedures:..................................................................

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| No. | Name of raw materials and supplies | Code of raw materials and supplies | Unit | Total quantity of imports | Total quantity of supply | Total quantity re-exported and transferred to other contracts | Total quantity of exports | Abundant raw materials and supplies | Measure to handle the abundant raw materials and supplies |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|  |  |  |  |  |  |  |  |  | Specify the plan for handling under the provisions in Clause…Article…of Circular No. .../2014/TT-BTC(For example: having transferred to the outsourcing contract No….dated….under the import and export declaration No….dated…) |
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|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**Guidance of usage**

Formula to calculate the quantity of abundant raw materials and supplies:

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| **Quantity of abundant raw materials and supplies (Column 9)** | **=** | **Total quantity of imports**  **(Column 5)** | **+** | **Total quantity of supply**  **(Column 6)** | **-** | **Total quantity re-exported and transferred to other contracts**  **(Column 7)** | **-** | **Total quantity of exports**  **(Column 8)** |

- Total quantity of imports is collected in Column 8, Table 01/HSTK-GC/2014.

Including: (Total quantity of imported raw materials and supplies) + (Total quantity of domestically imported raw materials and supplies) + (Totalquantity of received transitional outsourced products as raw materials and supplies for outsourcing) + (total abundant raw materials and supplies transferred from other outsourcing contracts).

- Total quantity of supply: Collecting data in column 4, Table 04/HSTK-GC/2014.

- Total quantity re-exported and transferred to other outsourcing contracts. During the implementation, collecting data in column 7, Table 03/HSTK-GC/2014.

- Total quantity of exports is collected in column 12, Table 5/HSTK-GC/2014;

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| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form**[**07/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=07/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**FINALIZATION OF MACHINERY AND EQUIPMENT TEMPORARILY IMPORTED FOR RE-EXPORTED**

Page No.:………………..

Outsourcing contract No.: ………………… Dated:…………... Time limit: .................

Outsourcing contract addendum No.: ………………Dated:………...Time limit:..........

Outsourcing ordering party: ………………………………Address:…………………….

Outsourcing party: ………………………………Address:……………………………….

Outsourced goods: ……………………………………………. Amount: .......................

Customs unit performing the procedures:...................................................................

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| **No.** | **Name of machinery and equipment temporarily imported** | **Unit** | **Temporarily imported quantity** | **Having exported or transferred to other outsourcing contract while implementing the outsourcing contract** | **Remaining machinery and equipment not yet re-exported** | **Measures to handle the machinery and equipment not yet re-exported** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|  |  |  |  |  |  | Specify the plan for handling under the provisions in Clause…Article…of Circular No. .../2014/TT-BTC(For example: having transferred to the outsourcing contract No….dated….under the import and export declaration No….dated…) |
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|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

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| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**08/SPHC-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/SPHC-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**STATISTICAL TABLE OF IMPORTED FINISHED PRODUCTS TO BE ACCOMPANIED WITH THE EXPORTED OUTSOURCED PRODUCTS**

Page No.:...

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Name of goods** | **Unit** | **Code of raw materials** | **Imported goods** | | **Exported goods** | | **Remaining quantity** | **Measures to handle the finished products not yet re-exported** |
| **Number, symbol and date of import declaration** | **Quantity** | **Number, symbol and date of export declaration** | **Quantity** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | Specify the plan for handling under the provisions in Clause…Article…of Circular No. .../2014/TT-BTC(For example: having transferred to the outsourcing contract No….dated….under the import and export declaration No….dated…) |
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|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**Note:**

1. This form is filled in by trader upon finalization of outsourcing contract

2. Attaching it in the finalization documents

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| After verifying and comparing the completeness and validity, the Customs officer assigned shall certify “Having received the finalization documents”, record the date, issue the receipt number, sign and seal on this box | **Form:**[**09/HSTK-GC/2014**](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=09/HSTK-GC/2014&area=2&type=0&match=False&vc=True&lan=0)**Size A4** |

**LIST OF EXPORT DECLARATION OF OUTSOURCED PRODUCTS**

Page No.: ……………

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| **No.** | **Number and date of declaration** | **Name of products or raw materials** | **Quantity** | **Value** | **Outsourcing contract/addendum (number, signing date, expiration date)** | **Export border gate** | **Number and date of B/L** | **Note** |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
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|  | date ….. month …… year ………. **Trader’s legal representative** (Signature and seal) |

**Note:**

For the declaration of export through roadway and waterway border gate, the declaration of domestic import and export, the declaration of transitional outsourcing, the number of B/L (column 8) does not need to be recorded;