

MINISTRY OF FINANCE
GENERAL DEPARTMENT OF
CUSTOMS

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, November 1, 2024

DECISION

Regarding the promulgation of the process and order of carrying out customs procedures for imports and exports, goods subject to customs supervision in case the VNACCS/VCIS system encounters problems

THE GENERAL DIRECTOR OF GENERAL DEPARTMENT OF CUSTOMS

Pursuant to the Customs Law No. 54/2014/QH13 dated 23/6/2014;

Pursuant to the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 detailing and implementing measures of the Customs Law on customs procedures, customs inspection, supervision and control, as amended and supplemented in the Government's Decree No. 59/2018/ND-CP dated April 20, 2018;

Pursuant to the Circular No. 38/2015/TT-BTC dated March 25, 2015 of the Minister of Finance regulating customs procedures; customs inspection and supervision; export duty, import tax and tax administration for exports and imports are amended and supplemented in Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Minister of Finance;

Pursuant to Circular No. 06/2021/TT-BTC dated January 22, 2021 of the Minister of Finance guiding the implementation of a number of articles of the Law on Tax Administration dated June 13, 2019 on tax administration for exports and imports;

Pursuant to the Prime Minister's Decision No. 65/2015/QĐ-TTg dated 17/12/2015 defining the functions, tasks, powers and organizational structure of the General Department of Customs under the Ministry of Finance;

At the proposal of the Director of the Customs Management Supervision Department.

HEREBY DECIDES:

Article 1. To promulgate together with this Decision the process and order of customs procedures for exports, imports and transit goods in case the VNACCS/VCIS system encounters a problem that completely cannot carry out e-customs procedures; the systems to support customs operations operate normally.

Article 2. This Decision takes effect in case the VNACCS/VCIS system encounters a problem according to the notice of the General Department of Customs. When the VNACCS/VCIS system

resumes, the General Department of Customs will announce the suspension of the implementation of this Decision.

Article 3. Directors of Customs Departments of provinces and cities, heads of units under the General Department of Customs shall be responsible for the implementation of this Decision. In the course of implementation, if any problems arise, they shall promptly report and propose to the General Department for consideration and adjustment accordingly.

In the course of implementation, if the relevant documents mentioned in the Procedure promulgated together with this Decision are amended, supplemented or replaced, the newly amended, supplemented or replaced documents shall apply.

PROCESS

ORDER OF CARRYING OUT CUSTOMS PROCEDURES FOR IMPORTS AND EXPORTS, GOODS SUBJECT TO CUSTOMS SUPERVISION IN CASE THE VNACCS/VCIS SYSTEM BREAKS DOWN

(Issued together with Decision No. 2537/QĐ-TCHQ dated November 01, 2024 of the General Director of Customs)

Chapter I

GENERAL PROVISIONS

Article 1. Scope of adjustment and subjects of application

1. This process guides the order and customs procedures for exports, imports and goods in transit in case the VNACCS/VCIS system encounters a breakdown that makes it completely impossible to carry out e-customs procedures; the systems to support customs operations operate normally.

2. When the VNACCS/VCIS system breaks down, the following procedures shall be carried out in the form of paper:

a) Customs procedures for exports and imports (including goods transferred to border gates are subject to customs procedures in the form of combined transportation).

b) Customs procedures for goods in transit, transshipment, export, import or border-gate transfer shall carry out customs procedures in the form of independent transportation (hereinafter referred to as independent transportation), including:

b.1) Exports and imports transferred to border gates for transport in the form of independent transportation;

b.2) Goods in transit transiting through the territory of Vietnam;

b.3) Transshipment of goods transported between seaports, transshipment of goods transported between ports within the same 01 seaport.

3. For low-value goods sent via postal or express services, customs procedures shall be carried out under the separate guidance of the General Department of Customs.

Article 2. General guidelines

1. When the VNACCS/VCIS system encounters problems, customs procedures, customs inspection and supervision shall comply with the following principles:

a) In case the customs declaration of exports or imports has been registered and issued a declaration number on the VNACCS system (hereinafter referred to as the case where the declaration information is available), the customs authority shall look up the information and print 02 copies of the export declaration. import (notification of channeling results) on the Electronic Customs Clearance System (V5) to continue customs procedures according to the guidance in this process.

After the system is restored, the civil servant assigned to process the declaration shall update the processing results into the system according to the corresponding steps and continue to handle the procedures as prescribed.

b) In case the customs declaration of exports or imports has not been registered and issued a declaration number on the VNACCS system (hereinafter referred to as the case where there is no declaration information), the customs authority shall guide the customs declarant to declare on the paper declaration as prescribed in Article 25 of the amended Decree No. 08/2015/ND-CP dated January 21, 2015. supplemented in the Government's Decree No. 59/2018/ND-CP dated April 20, 2018 and carry out customs procedures under the guidance in this Process;

c) For goods transported independently, the declaration shall be made on the form of transport list form No. 21a/BKVC/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC dated March 25, 2015 amended and supplemented in Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Ministry of Finance;

d) For tax declarations subject to trade remedies and information that needs to be declared but are not included in paper customs declarations, the Sub-department of Customs shall instruct customs declarants to declare in the blank information items on the customs declaration and clearly state the types of declared information.

2. Customs authorities and customs officers shall be responsible for instructing customs declarants and related entities to declare customs declarations/transport manifests made according to form 21a/BKVC/GSQL (hereinafter referred to as declarations) in paper form and submit paper dossiers to carry out procedures under the guidance in Decree No. 08/2015/ND-CP dated January 21, 2015, as amended. supplemented in Decree No. 59/2018/ND-CP dated 20/4/2015; Circular No. 38/2015/TT-BTC dated 25/3/2015 is amended and supplemented in Circular No. 39/2018/TT-BTC dated 20/4/2018 of the Minister of Finance.

3. In the course of carrying out customs procedures, based on specific professional requirements, customs officers shall update and look up information on the corresponding customs operation handling support systems, including:

- a) Manifest information management system (E.Manifest);
 - b) Electronic system (V5);
 - c) National Single Window Portal (NSW), ASEAN Single Window;
 - d) The e-customs connection monitoring system (VASSCM);
 - dd) Imported scrap management system (Escrap);
 - e) Customs value data management system (GTT02);
 - g) Export tax and import tax accounting system;
 - h) Violation information management system (QLVP14);
 - i) Risk management system (Riskman);
 - k) Information on road cargo description, registration for customs inspection and supervision of goods subject to IP protection requirements on online public services;
 - l) GC and export system (e-GCSXXK);
 - m) Information system for management of the database of lists, tariff schedules and classifications and tax rates (MHS);
 - n) Customs information collection and processing system (CI02);
 - o) Post-clearance inspection system (STQ);
 - p) Online declaration warning system (CWS);
 - q) The system of management of duty-free business establishments;
 - r) The system of exchanging enterprise information with the General Department of Taxation (T2C);
 - s) Electronic GPS positioning seal system.
4. Directors of Customs Sub-Departments shall be responsible for
- a) To be responsible for organizing the implementation of customs procedures according to this process to ensure publicity, transparency, speed, convenience and compliance with law, meeting the requirements of export, import, exit, entry and transit activities;
 - b) Assign the receiving officer to inspect the conditions for registration of declarations, examine dossiers, physically inspect goods according to the provisions of Circular No. 38/2015/TT-BTC, Circular No. 39/2018/TT-BTC and guide in this process;
 - c) Separately assign civil servants to receive and examine dossiers of priority enterprises and enterprises with a large number of customs declarations and import and export turnover.

5. Assigned customs officers shall perform tasks assigned by the Director of the Sub-Department to settle customs procedures for exports and imports; goods transported independently in case the VNACCS/VCIS system encounters problems according to the guidance in Decree No. 08/2015/ND-CP amended and supplemented in Decree No. 59/2018/ND-CP; Circular No. 38/2015/TT-BTC is amended and supplemented in Circular No. 39/2018/TT-BTC and guided in this process.

6. In case of problems arising in the process of settling customs procedures when the VNACCS/VCIS system encounters a problem, the Sub-department of Customs must report to the superior (Department, General Department) for timely guidance on handling, ensuring compliance with the provisions of law.

After the declaration is cleared, if detecting signs of violation of the customs law, the Director of the Customs Sub-Department shall stop sending goods through the supervised area (goods have not yet been taken out of the Customs Department) for inspection or carry out post-customs clearance inspection as prescribed (goods have left the customs clearance).

Article 3. Channeling principles

Based on historical information, operation process, law compliance of enterprises in the locality and other information available at the time of carrying out customs procedures, the director of the Sub-department of Customs where the declaration is registered shall decide on the form and extent of inspection of exported goods, imports and goods transported independently according to the following principles:

1. In case there is already information on the declaration on the system but the customs inspection procedures have not yet been completed, the customs inspection shall be carried out according to the channeling of the system.
2. In case there is no information in the declaration, the director of the Sub-department of Customs shall base himself on the written notice of channeling principles notified by the General Department of Customs to decide on the form and extent of inspection.
3. In the course of preliminary inspection, detailed examination of customs dossiers and physical inspection of goods, if detecting signs of violation, the civil servant shall propose specific contents to be inspected for the director of the Sub-department of Customs to decide on the change of form, inspection level.

Chapter 2

SPECIFIC PROVISIONS

SECTION I

ORDER OF CARRYING OUT CUSTOMS PROCEDURES FOR IMPORTS AND EXPORTS

Article 4. Order of carrying out customs clearance procedures for exports and imports

Step 1. Receiving, inspecting, registering, and channeling declarations

1. In case there is no information on the declaration on the Electronic Customs Clearance System (V5).

a) Civil servants are assigned to receive customs dossiers from customs declarants and check conditions for registration of customs declarations as prescribed in Clause 5, Article 26 of Decree No. 08/2015/ND-CP. Particularly, the inspection of the list of enterprises not eligible for declaration registration shall be carried out as follows:

a.1) Look up information on enterprise dissolution or bankruptcy; suspension or suspension of operations; no longer operating at the business registration address; the business registration certificate has been revoked... on the system of providing declaration information to units (ministries, branches, banks, enterprises) and receiving and processing information received from the General Department of Taxation;

a.2) Look up information on tax debt status at the centralized tax accounting system.

a.2.1) List of taxpayers who have issued administrative decisions to stop carrying out customs procedures (including debts managed by customs and tax authorities), except for the case specified at Point a, Clause 2, Article 19 of Circular No. 38/2015/TT-BTC as amended and supplemented in Clause 8, Article 1 of Circular No. 39/2018/TT-BTC;

a.2.2) The list of taxpayers requested by the customs authority to revoke the business registration certificate.

b) Handling of inspection results.

b.1) In case of ineligibility for registration of the declaration: the receiving officer shall clearly state the reason and propose the director of the Sub-department of Customs to refuse to register the customs declaration through a professional request form made according to form No. 05/YCNV/GSQL in Appendix 2 issued together with Decision No. 1966/QD-TCHQ dated 10/07/2015 (hereinafter referred to as the 1966 process for short). After being approved by the Director of the Sub-Department of Customs in the professional request form, the receiving officer shall return the dossier enclosed with the professional request form so that the customs declarant can clearly know the reason;

b.2) If the conditions for registration of the declaration are satisfied, the customs authority shall accept the registration of the customs declaration and do the following:

b.2.1) Issuance of declaration number: The Sub-department of Customs where the declaration is registered to open the book shall monitor the issuance of a 14-character declaration number according to the following principles: 98, code of the unit receiving the declaration (code of the sub-department/code of the professional team) (04 characters), year of registration (02 characters),

the order number of the declaration (06 numeric characters). The number of declarations issued by each year, at the end of the year, the number of declarations re-issued from the first declaration number (for example, in 2015, the declaration number starts with 98CCCC.15000001; in 2016, the declaration number starts with 98CCCC.16000001; where CCCC is the code of the customs clearance unit);

b.2.2) Write the declaration number, code of the Sub-department of Customs received, date of registration, type code on 02 copies of the customs declaration;

b.2.3) Sign and affix the official's seal to certify in the box where the official registers the declaration on 02 copies of the customs declaration.

c) The civil servant assigned to receive the dossier of recording the preliminary inspection results, propose channeling according to the principles in Article 3 of this process on the order on the form and extent of inspection according to form 01 issued together with this process and transfer the entire customs dossier to the director of the Sub-department of Customs for decision on the form, inspection level;

d) Responsibilities of the Director of the Customs Sub-Department.

d.1) Pursuant to Article 3 of this process and information obtained at the time of carrying out procedures, decide on the channelization of the declaration on the order on the form and level of inspection according to form 01 issued together with this process and clearly state the form and extent of inspection in the box "results of channeling and guidance on customs procedures" on the declaration;

d.2) Assign officers to inspect dossiers and physically inspect goods on the Order on the form and level of inspection according to form 01 issued together with this process.

e) Based on the form and extent of inspection decided by the Director of the Sub-Department of Customs, the receiving officer shall shall:

e.1) For declarations classified into green channels: transfer step 4 of this Article before confirming customs clearance.

e.2) For declarations classified into yellow/red channels: record the approval results in the box "results of channeling and instructions for carrying out customs procedures" on the customs declaration, notify the results of channeling to the customs declarant and transfer to step 2 for handling.

2. In case the customs declarant has declared the customs declaration on the VNACCS system and the declaration information on the electronic customs clearance system (V5);, the customs officer shall receive 02 copies of the customs declaration (notification of channeling results) submitted by the customs declarant to carry out customs procedures according to the guidance in this process.

Step 2. Customs Records Inspection

1. Check the details of the dossier

a) Based on the type of export or import declaration, risk indication on the form, inspection level (if any) and corresponding provisions in Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC, the civil servant assigned to conduct a detailed inspection of customs dossiers;

b) Inspection of goods names and codes

Checking the name of the goods and codes: Comply with the provisions of Clause 1, Clause 3, Article 24 of Circular No. 38/2015/TT-BTC dated March 25, 2015 amended and supplemented in Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Ministry of Finance and do as follows:

b.1) Check the name of the goods:

b.1.1) The description of the declared goods must be clearly and fully described in terms of composition, content, nature, structure, characteristics and uses, satisfying the criteria for names and descriptions of goods in the List of Vietnam's exports and imports, the tariff applicable to exports, import;

b.1.2) Compare the description of the declared goods with: the annotation of relevant sections, chapters, subchapters, groups and subgroups in the List of Vietnam's exports and imports; The tariff schedule applies to exports and imports that take effect at the time of registration of the declaration; technical documents and other documents related to goods in customs dossiers.

b.2) Checking the code:

b.2.1) The declared commodity codes must be clear, complete and accurate according to the level of detail of the goods items to be classified in the List of exports and imports of Vietnam, the tariff applicable to exports and imports.

b.2.2) Compare the description of goods and codes declared with the descriptions of goods and codes in the list of goods exported and imported at risk of goods classification, the application of tax rates, the list of Vietnamese exports and imports, and the tariff applicable to exports, shall take effect at the time of registration of the declaration.

c) Inspection of tax rates:

c.1) Assigned civil servants shall examine and compare the descriptions of goods, codes and tax rates declared with the descriptions of goods, codes and tax rates in the export tariffs and import tariffs promulgated by the Government and the Decisions of the Minister of Industry and Trade on the application of trade remedies to imported goods effective at the time of registration of the declaration to determine conformity;

c.2) Compare the documents in the customs dossier with the conditions on which the tariffs are in effect at the time of registration of the declaration (such as regulations on the exporting country, documents certifying origin, mode of transportation from the exporting country);

c.3) When carrying out customs procedures, in addition to examining the information declared by the customs declarant about the description of goods, codes and tax rates according to the contents at Points b and c of this Clause, the customs officer must compare them with other technical documents and documents related to goods in the customs dossier, information available at the MHS system (note to look up the following information: Information on the result of pre-determination of the code in function 2.02, section 2 - Lookup; Results of analysis and classification in function 2.03, section 2 - Lookup; Classification guidance document at function 3.03.06 section 3 - website; Declaration of descriptions of goods and codes of similar shipments exported or imported in function 2.08, Section 2 – Lookup) and handled according to regulations.

d) Customs value inspection.

d.1) In case the customs declaration of exports and imports has been registered and issued a declaration number on the VNACCS system and the GTT02 system is still operating normally, the customs value inspection shall comply with the guidance in Decision No. 1810/QD-TCHQ dated June 15, 2018 of the General Director of Customs on the inspection and consultation and determination of customs values for exports and imports;

d.2) In case the customs declaration of exports and imports has not yet been registered, the declaration number on the VNACCS system and satellite systems encounters problems, the civil servant shall accept the declared value and customs clearance of goods. The inspection of customs value shall be carried out after the goods have been cleared from customs;

dd) Intellectual property inspection shall comply with the provisions of Circular No. 13/2015/TT-BTC dated January 30, 2015 amended and supplemented in Circular No. 13/2020/TT-BTC dated March 6, 2020 of the Minister of Finance. In addition, for goods subject to intellectual property inspection according to the plan of the General Department of Customs, customs officers must check and compare information declared about trademarks with the list of trademarks and products subject to inspection and supervision. protection of intellectual property rights registered and notified by the General Department of Customs;

e) Inspection of the origin of goods shall be carried out in accordance with the provisions of Circular No. 33/2023/TT-BTC dated May 31, 2023 of the Ministry of Finance.

g) Inspection of tax policies:

g.1) The order of examination of dossiers of tax exemption, tax reduction, tax cancellation, handling of tax amounts, late payment interest, and overpaid fines shall comply with the process issued together with Decision No. 3394/QD-TCHQ dated December 31, 2021 and guiding documents of the General Department of Customs;

g.2) Examine tax calculation bases, tax calculation methods and tax exchange rates in accordance with the law on tax on imports and exports and the guidance in Section IV, Chapter II of Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC.

g.3) The order of tax assessment shall comply with the provisions of the Law on Tax Administration No. 38/2019/QH14, Decree No. 126/2020/ND-CP detailing a number of articles of the Law on Tax Administration and Article 48 of Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC.

g.4) Tax exemption for cases where the list of tax exemptions has been registered and is being used on the VNACCS system:

g.4.1) In case the customs declaration of exports and imports has been registered and issued a declaration number on the VNACCS system: the customs authority shall check the duty-free declaration information on the e-customs clearance system (V5) and accept the tax exemption according to the information declared on the customs declaration. After the VNACCS system is restored, the civil servant assigned to process the declaration shall update the processing results into the system according to the corresponding steps and continue to handle the procedures as prescribed so that the tax-exempt list can continue to be used. In case it is necessary to adjust the list of tax exemptions, the customs authority shall guide the taxpayer to provide the dossier and carry out the procedures for registration of adjustment of the list of tax exemptions as prescribed.

g.4.2) In case the customs declaration of exports or imports has not yet been registered, the declaration number shall be issued on the VNACCS system: if the taxpayer registering the paper customs declaration wishes to continue using the e-tax exemption list that has been registered and monitored on the VNACCS system, the following shall be done:

g.4.2.1) The customs authority receiving the declaration shall guide the taxpayer to contact the customs authority where the e-tax exemption list is issued to carry out procedures for registration of use of the paper tax exemption list for the remaining duty-free quantity;

g.4.2.2) The taxpayer shall declare the list of duty-free goods expected to be exported or imported according to form No. 06 issued together with the Government's Decree No. 18/2021/ND-CP dated March 11, 2021, in which the column "Quantity" clearly states the remaining quantity eligible for tax exemption under the e-tax exemption list, at the same time, there is a written commitment to take responsibility for the accurate declaration of information related to the e-tax exemption list;

g.4.2.3) The customs authority issuing the e-tax exemption list shall issue to the taxpayer 01 reconciliation monitoring slip (original) according to form No. 07 issued together with the Government's Decree No. 18/2021/ND-CP dated March 11, 2021, keep 01 photocopy of the reconciliation monitoring slip and keep the original of the list of duty-free goods presented by the taxpayer;

g.4.2.4) The customs office where the declaration is received shall:

g.4.2.4.1) Instruct taxpayers to declare the number of the e-tax exemption list, the order number of goods on the e-tax exemption list, the code of the customs unit receiving the e-tax exemption list (For example, the unit receiving the tax exemption list is the Customs Department of Hai Phong City, the declaration is: 03ZZ) at the description of goods on the customs declaration;

g.4.2.4.2) Update and deduct the quantity of goods already exempt from tax on the original of the reconciliation monitoring slip, sign for certification on the reconciliation monitoring slip, keep 01 photocopy and return to the taxpayer the original of the reconciliation monitoring slip;

g.4.2.4.3) After completing customs procedures, the customs office where the declaration is received shall provide information on the declaration of duty-free goods according to the duty-free list enclosed with 01 copy of the reconciliation monitoring slip for the duty-free list-granting unit to know and monitor;

g.4.2.4.4) After the system is restored, the customs authority where the tax exemption list is issued shall examine and compare the information provided by the taxpayer on the tax exemption according to the tax exemption list and the information provided by the customs office where the declaration is received to guide the taxpayer to declare the amendment. supplement and adjust the electronic tax exemption list as prescribed.

h) Examining export and import licenses and specialized inspection certificates.

The inspection shall comply with the provisions of Article 28 of Circular No. 38/2015/TT-BTC dated March 25, 2015 amended and supplemented in Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Ministry of Finance.

2. Handling of inspection results:

The customs officer shall record the inspection results on Section I of the inspection result slip according to form No. 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC, specifically as follows:

a) If the dossier is inspected and it is found that the declaration is incomplete or there is a discrepancy or inconsistency between the documents in the customs dossier and the declaration information, the dossier-checking officer shall:

a.1) Notify the customs declarant to make additional declarations through the professional request form made according to form No. 05/YCNV/GSQL in Appendix 2 issued together with Decision No. 1966/QD-TCHQ dated July 10, 2015, in case the civil servant has sufficient information to determine that the violation has been committed, the violation shall be handled according to regulations;

a.2) In case the customs authority does not have sufficient grounds to determine the accuracy of the customs declaration, the customs declarant shall request the customs declarant to supplement additional information and documents through the professional request form made according to form No. 05/YCNV/GSQL in Appendix 2 issued together with Decision No. 1966/QD-TCHQ dated 10/07/2015. In case the customs declarant submits additional documents as prescribed by law but is still invalid, the director of the Sub-Department shall propose to transfer the physical inspection of goods and handle them according to regulations. The dossier inspection officer shall record the inspection results in boxes No. 1, 2, 3, Section I and propose the handling in box No. 4, Section I on the Inspection Result Record Form No. 06/PGKQKT/GSQL in Appendix II issued

together with Circular No. 39/2018/TT-BTC. The director of the sub-department shall consider, decide, sign and affix the seal in box No. 5, Section I of the inspection result record and based on the actual situation assign the civil servant to physically inspect the goods after deciding on the form and extent of the inspection.

b) If the results of the examination of the dossier are suitable, the following shall be performed:

b.1) In case of retrospective monitoring:

b.1.1) For goods items subject to management under licenses, customs officers shall look up and update information on goods quantity on the electronic customs clearance system (V5);

b.1.2) For imported scrap, customs officers shall search and update information on the quantity of goods on the Escrap system;

b.1.3) On the basis of the list of tax exemptions and the list of customs declarations on the list provided by the customs declarant, the customs officer shall monitor the deduction of the list of tax exemptions;

b.1.4) On the basis of the list of customs declarations for temporary import for re-export, temporary import for re-export, temporary export for re-import, import and export on the spot for which procedures have been carried out, the customs officer shall monitor the reversal.

b.2) In case of eligibility for customs clearance, the customs officer shall affix the seal of certification of completion of the inspection of the dossier on the form No. 06/PGKQKT/GSQL and move to step 4 of this Article before confirming customs clearance;

b.3) In case of bringing goods for preservation, the provisions of Article 5 of this Procedure shall be complied with;

b.4) In case of goods release, the provisions of Article 6 of this Procedure shall be complied with;

b.5) In case of physical inspection of goods:

b.5.1) Transfer the dossier to step 3 of this Article for physical inspection of goods;

b.5.2) In case imported goods are brought to the inspection location at the Sub-department of Customs where the declaration is registered, the provisions of Article 10 of this Procedure shall be complied with;

b.5.3) In case of household inspection, the provisions of Article 9 of this Procedure shall be complied with.

Step 3. Physical Inspection of Goods

1. The physical inspection of goods shall comply with the guidance in Article 48 of the 1966 Procedure (except for the guidance at Points a.3 and b.3, Clause 2, Article 48). In case exports and

imports must be inspected by scanners, the Decision No. 3272/QD-TCHQ dated 24/11/2020 of the General Department of Customs shall be complied with.

2. The decision on the form and extent of inspection and the assignment of officials to physically inspect goods shall be carried out on the Order on the form and extent of inspection according to form 01 issued together with this process. The recording of the results of physical inspection of goods shall be carried out on the form No. 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC as amended and supplemented in Circular No. 39/2018/TT-BTC.

Step 4. Inspection of fulfillment of tax, charge and fee obligations

Customs officers shall update information on the audit system according to the guidance in Decision No. 1647/QD-TCHQ dated June 26, 2020 of the General Director of Customs promulgating the professional manual on tax and other revenue accounting, management of tax debts with exports and imports, etc concrete:

1. Create a new customs declaration on the CE system

In case there is already declaration information: The customs declaration number is issued according to the declaration number issued automatically by the Electronic Customs Clearance System (V5). In case there is no information in the declaration: The number of the customs declaration issued on the basis of the paper declaration as prescribed in Article 25 of Decree No. 08/2015/ND-CP is amended and supplemented in Decree No. 59/2018/ND-CP and customs procedures are carried out according to the guidance in this Process.

a) For priority enterprises:

Civil servants shall base themselves on the list of priority enterprises to issue tax notices and tax payment deadlines on the 10th of the following month;

b) For enterprises using guarantees:

The tax payment deadline is the maximum guarantee period of 30 days from the date of registration of the customs declaration.

b.1) For general guarantee:

The civil servant shall consider the list of taxpayers using the general guarantee and check the amount of money still used to guarantee the next declaration:

b.1.1) In case the guarantee amount is sufficient: the civil servant shall issue a tax notice;

b.1.2) In case the guarantee amount is insufficient: the civil servant shall request the taxpayer to pay additionally;

b.1.3) For goods eligible for tax guarantee (general guarantee), customs officers shall monitor and make monitoring books to monitor and reverse tax guarantee.

b.2) For private guarantee: The official shall examine the guarantee amount under the bank's guarantee corresponding to the payable tax amount:

b.2.1) In case the guarantee amount is sufficient: the civil servant shall issue a tax notice;

b.2.2) In case the guarantee amount is insufficient: the civil servant shall request the taxpayer to pay additional or submit a new guarantee corresponding to the payable tax amount;

c) In case the taxpayer has to pay tax before customs clearance/release of goods (the taxpayer must pay tax immediately).

The civil servant shall issue a tax notice according to the receivable tax amount of the declaration, the tax payment deadline is to pay immediately upon customs clearance/release of goods.

2. Create notices of customs charges and fees receivable corresponding to customs declarations on the SA system (all customs declarations)

a) Enterprises shall register to pay charges and fees on a monthly basis

The civil servant shall issue a notice of customs charges and fees, the deadline for payment is the 10th day of the following month;

b) Enterprises shall pay charges and fees immediately

The civil servant shall issue a notice of customs charges and fees, the deadline for payment is to be paid immediately upon customs clearance/release of goods.

3. Taxpayers shall pay customs taxes, charges and fees through the system of coordinating banks/State Treasuries.

4. Civil servants shall account receivables according to customs declarations. In case of an error in the system of transferring information from the bank coordinating the collection to the customs e-payment gateway, the civil servant shall base on the remittance paper sent by the bank/treasury via email with a digital signature to confirm the fulfillment of tax obligations.

5. Customs officers shall inspect tax liabilities on the SA system and handle as follows:

a) Certification of customs clearance of declarations

a.1) In case there is no information in the declaration on the electronic customs clearance system (V5), after the declarant completes the tax and fee obligations, the customs officer shall sign, date and affix the official's seal on the box "Confirmation of customs clearance" of the customs declaration to certify customs clearance;

a.2) In case the declaration information is available on the e-customs clearance system (V5), after the declarant fulfills the tax and fee obligation, the customs officer shall print 02 copies of the declaration, sign and date the declaration and affix the official's seal in the section "notice of the

customs" on the declaration of exported goods. import (notification of channeling results) to confirm customs clearance.

b) Return to the customs declarant 01 copy of the declaration.

Step 5. Manage and complete dossiers

The management and completion of dossiers shall comply with the guidance in Article 10 of the 1966 Procedure.

Article 5. Bringing goods to storage

1. Pursuant to the written request for goods to be brought to preservation by the customs declarant according to form No. 09/BQHH/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC or the written request of the specialized inspection agency to bring goods to another location for inspection as prescribed in Clause 2, Clause 3, Article 32 of Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC, customs officers shall check the declared information with the conditions permitted to bring goods for preservation specified in Article 33 of Decree No. 08/2015/ND-CP and Article 32 of Circular No. 38/2015/TT-BTC and relevant provisions of law.

2. Processing of inspection results.

a) In case the goods are not eligible for preservation, notify the customs declarant of the reason for refusal through a professional request form made according to form No. 05/YCNAV/GSQL in Appendix 2 issued together with Decision No. 1966/QD-TCHQ dated 10/07/2015.

b) In case the goods meet the conditions for bringing the goods for preservation, the dossier inspection officer shall do the following:

b.1) To propose the Director of the Sub-Department to approve the delivery of goods for preservation, the civil servant shall inspect the obligations of taxes, charges and fees (if any), in which the grounds for accepting the delivery of goods for preservation, the place of preservation of goods, etc.;

b.2) After being approved by the Director of the Sub-Department, the customs officer shall write the content "permission to bring the goods for preservation at the address...", date, date and sign and seal on the 37 customs declarations (in case there is no information on the declaration on the Electronic Customs Clearance System (V5)) or in the "notice of customs" of the import declaration (notice of channeling fruit);

b.3) After obtaining the inspection results sent by the specialized inspection agency or submitted directly by the customs declarant to the customs authority (using the first-come, first-served information), the officer shall inspect and compare with the information declared on the customs declaration, if the shipment is eligible for import, record the inspection result and certify the

completion of the inspection check the dossier on form No. 06/PGKQKT/GSQL Appendix V issued together with Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC, transfer the dossier to step 4, Article 3 of this process to certify customs clearance; if the shipment is not allowed to be imported, it shall be handled according to current regulations.

Article 6. Cargo release

Based on the customs declarant's request for cargo release and regulations on cases of cargo release, the civil servant shall propose permission to release the cargo. After being approved by the Director of the Sub-Department, it shall be implemented as follows:

1. When the customs declarant has fulfilled the tax obligation, the customs officer shall write the content "permitted for the release of pending goods....", date, date and seal on box 37 of the customs declaration (for cases where there is no information on the declaration on the electronic customs clearance system (V5)) or in the section "notice of customs" on the declaration of imported goods (notice of completion funnel fruit).
2. After the goods are released, based on the provisions of Article 33 of Circular No. 38/2015/TT-BTC, if they are subject to customs clearance, the civil servant shall affix the seal to record the inspection results and certify the completion of the inspection of the dossier on the form No. 06/PGKQKT/GSQL in Appendix V issued together with the amended Circular No. 38/2015/TT-BTC. supplemented in Circular No. 39/2018/TT-BTC and move to step 4, Article 3 of this process to confirm customs clearance.

Article 7.- Declaration of amendments and supplements

1. Civil servants assigned to receive amended and supplemented declaration information on form 03/KBS/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC and enclosed dossiers submitted by customs declarants.
2. Civil servants are assigned to examine amended and supplemented declaration dossiers as prescribed in Article 20 of Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC.
3. In case of change in tax obligations, civil servants must update the SA system according to the initial declaration.
4. On the basis of the inspection results, the assigned civil servant shall propose the Director of the Sub-Department to accept/reject the additional declaration on the form 03/KBS/GSQL and return 01 copy to the customs declarant after being approved by the Director of the Sub-Department.

Article 8. Cancellation of declaration

The cancellation of the declaration shall comply with the provisions of Article 22 of Circular No. 38/2015/TT-BTC amended and supplemented in Clause 11, Article 1 of Circular No. 39/2018/TT-BTC. In case the customs declaration has recorded the receivable tax amount on the SA system, the civil servant shall update and destroy the receivable tax amount according to the canceled declaration.

Article 9. Physical inspection of goods at the request of the Sub-Department of Customs where the declaration is registered (Household Inspection)

1. Cases of household inspection shall comply with the provisions of Article 5 of Circular No. 121/2021/TT-BTC dated December 24, 2021 of the Minister of Finance.
2. The order of household inspection shall comply with the provisions of Clause 9, Article 29 of Circular No. 38/2015/TT-BTC amended and supplemented in Clause 18, Article 1 of Circular No. 39/2018/TT-BTC and guided at Point 3, Article 11 of the 1966 Process. Particularly, the proposal for household chemical inspection and customs officers shall be carried out on the form No. 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC as amended and supplemented in Circular No. 39/2018/TT-BTC.

Article 10. The order of carrying out procedures for transported goods subject to customs supervision in the form of combined transportation.

Procedures for goods transported under customs supervision in the form of combined transportation shall comply with the provisions of Clause 5, Article 51c of Circular No. 38/2015/TT-BTC dated March 25, 2015, amended and supplemented in Clause 30, Article 1 of Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Ministry of Finance.

Article 11. Customs supervision of exports and imports entered, taken out and stored in customs areas

1. Update declaration status information

After the declaration is approved to bring the goods to the place of inspection/goods for preservation/release/customs clearance on the form No. 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC, the customs officer where the declaration is registered shall do the following:

- a) Update information on the eligibility declaration via KVGs at the function "IX.B.2 Eligible documents via KVGs (Import HQ)" on the E.Customs V5 system for goods transported by container or at the function "IV.E. Import of eligible goods documents" on the VASSCM system for bales/bulk/liquid goods;
- b) Print 01 list of containers (for goods transported by container) through the function "IX.8.6 Print the list of eligible containers via KVGs" or the list of goods (for other goods) through the function "IX.8.7 Print the list of eligible goods through the monitoring area on the Electronic Customs Clearance System (V5) and hand it over to the customs declarant to bring goods through KVGs.

2. Confirm goods through the monitoring area

a) In the area of ports, warehouses, yards and places of storage of goods connected to the VASSCM system: customs officers shall supervise the provisions of Article 52 of Circular No. 38/2015/TT-BTC amended and supplemented in Clauses 31 and 32, Article 1 of Circular No. 39/2018/TT-BTC;

b) In areas of ports, warehouses, yards and places where goods are stored without or without connection to the VASSCM system: customs officers shall supervise in accordance with the provisions of Part V of the 1966 Procedure; In addition, check the status of the declaration presented by the customs declarant, compare information on the E.Customs V5 system through the function "Look up the status of the declaration, container number (Supervision Office)" and do the following:

b.1) In case the inspection information is appropriate (there is information on the status of the eligible declaration through the Customs Clearance HQ), write the date, sign and stamp the civil servant in box 31 of the export declaration/box 36 of the import declaration (for cases where there is no declaration information on the Electronic Customs Clearance System (V5)) or in the section "notice of customs" of the goods declaration import and export chemicals (notification of channeling results).

Keep 01 copy of the declaration certified by the supervising officer and within 05 days from the date of certification, send to the Sub-department of Customs where the declaration is registered 01 copy of the declaration certified by the supervising officer for archiving. Return to the customs declarant 01 original of the declaration certified by the supervising officer.

b.2) In case there is no information on eligible goods through the KVGs, it shall coordinate with the Sub-department of Customs where the declaration is registered for verification and handling according to regulations.

Section 2.

ORDER OF CARRYING OUT CUSTOMS PROCEDURES FOR EXPORTS, IMPORTS AND BORDER-GATE TRANSFERS SHALL BE CARRIED OUT IN THE FORM OF INDEPENDENT TRANSPORTATION

Article 12. Order of carrying out independent transport procedures

Step 1. Receiving, inspecting, registering, and channeling Shipping Manifests

1. The assigned civil servant shall receive 03 copies of the transport list according to form No. 21a/BKVC/GSQL in Appendix V issued together with Circular No. 39/2018/TT-BTC and customs dossiers; check the completeness of the dossier and information declared on the Inventory.

In case the information and dossiers are incomplete or inappropriate, or the goods are not transported, the customs office shall not accept the registration of the transport list and clearly state the reason for refusal to receive the goods on the list.

In case the information and dossier are complete and appropriate, the customs office shall accept and issue the registration number of the transport manifest.

2. Issuance of Statement Numbers

a) The official receiving the issuance of the list number shall follow the principle: The Sub-department of Customs where the list is registered to open the book shall monitor the issuance of the number to ensure 12 characters according to the following principles: 9 (02 characters), sub-department code (04 characters), year of registration (02 characters), order number of the list (04 numeric characters). In which: 91 is the number of the list of imported goods, 9E is the number of the list of export goods, 9C is the number of the list of goods in transit, 9T is the number of the list of transit goods. The number of lists issued by each year, at the end of the year, the number of lists re-issued from the first declaration number (for example, in 2015, the number of lists of imported goods starts with 9ICCCC.150001; in 2016, the number of lists of goods in transit starts with 9ICCCC.160001; where CCCC is the code of the customs clearance unit);

b) The receiving officer shall write the number of the list, the code of the purpose of transportation, the code of the receiving Sub-department of Customs, and the date of registration on the manifest made according to form No. 21a/BKVC/GSQL;

c) Print an order on the form and extent of inspection according to form 01 issued together with this Procedure, propose channeling according to the principles in Article 3 of this Procedure and transfer the entire customs dossier to the Director of the Sub-Department of Customs for decision on the form and extent of inspection.

3. Responsibilities of the Director of the Sub-Department of Customs

a) Pursuant to Article 3 of this process and information obtained at the time of carrying out procedures, the decision on the channelization of the Manifest

b) Assign officers to inspect dossiers and physically inspect goods according to the provisions on the order on the form and level of inspection according to form No. 01 issued together with this Process.

4. Based on the form and extent of inspection decided by the Director of the Sub-Department of Customs, the receiving officer shall perform the

a) Green channel: Move to step 4 of this Article;

b) Flow of gold/goods subject to physical inspection: Transfer step 2 for processing and notify the customs declarant.

5. For declarations that have been declared on the system but have not yet completed procedures

Officials are assigned to update information on the declarations that have been registered, numbered, and channeled in the function "IX.B.1 – Declaration of eligible independent transportation via KVGS (Customs at the place of import)" on the E.customs V5 customs

information system to continue handling customs procedures as prescribed in case the declaration has been declared on the VNACCS system but has not synchronized data to the Electronic Customs Clearance System (V5) or exploited the information of the declaration that has been registered, numbered and channeled in the function "IX.7 – Approval of eligible declarations through the supervision area (Customs supervision of the place of departure)" on the Electronic Customs Clearance System (V5) to continue handling customs procedures as prescribed in case the declaration has been synchronize data to the Electronic Customs Clearance System (V5), specifically:

In case the declaration has not been certified to be eligible for outbound transportation or has been certified to be eligible for outbound transportation but the goods have not yet left the customs supervision area at the Sub-Department of Customs where the goods are transported, the next steps and procedures shall be carried out as in Section I above (the previous steps have been carried out on the VNACCS system, exploit information on the Electronic Customs Clearance System (V5) or request the declarant to present a printed paper declaration from the System).

In case the declaration has been certified to be eligible for outbound transportation and the goods have left the customs supervision area at the Sub-department of Customs where the goods are transported for transportation to the destination, the Sub-department of Customs where the goods are transported to the destination shall update information on the goods transported to the destination on the "Handover record" function on the electronic customs clearance (V5). In case goods are exported through a road border gate, the Sub-department of Customs of the locality where the goods are transported shall notify in writing the Sub-department of Customs of the locality where the goods are transported of the loss of goods that have actually been exported out of Vietnam.

Step 2. Customs Records Inspection

1. Check your profile

- a) Based on the type of transport and corresponding provisions in Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC, the civil servant assigned to carry out a detailed inspection of customs dossiers;
- b) Examination of goods names and codes for goods in transit

Comply with the provisions of Clause 1 and Clause 3, Article 24 of Circular No. 38/2015/TT-BTC dated March 25, 2015 amended and supplemented in Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Ministry of Finance and implement as follows:

b.1) Check the name of the goods:

b.1.1) The description of the declared goods must be clearly and fully described in composition, content, nature, structure, characteristics and uses, satisfying the criteria for names and descriptions of goods in the list of goods exported and imported in Vietnam;

b.1.2) Compare the description of the declared goods with: the annotation of relevant sections, chapters, subdivisions, groups and subgroups in the list of Vietnamese exports and imports effective at the time of registration of the declaration; technical documents and other documents related to goods in customs dossiers.

b.2) Checking the code:

b.2.1) The declared goods codes must be clear, complete and accurate according to the level of detail of the goods items to be classified in the list of goods exported and imported in Vietnam;

b.2.2) Compare the description of goods and codes declared with the descriptions of goods and codes in the list of exports and imports at risk of goods classification, application of tax rates, and the list of Vietnamese exports and imports in force at the time of registration of the declaration.

c) Inspect transit permits and quarantine certificates (if any) for goods in transit. The inspection shall comply with the provisions of Article 28 of Circular No. 38/2015/TT-BTC dated March 25, 2015 amended and supplemented in Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Ministry of Finance.

2. Handling of inspection results:

The customs officer shall record the inspection results on Section I of the inspection result slip according to form No. 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC, specifically as follows:

a) If the dossier is inspected and it is found that the declaration is incomplete or there is a discrepancy or inconsistency between the documents in the customs dossier and the declaration information, the dossier-checking officer shall:

a.1) Notify the customs declarant of additional declaration through the professional request form made according to form No. 05/YCNU/GSQL in Appendix 2 issued together with Decision No. 1966/QD-TCHQ dated July 10, 2015, in case the civil servant has sufficient information to determine that the violation has committed the violation, make a record of the violation and transfer the violation dossier to the competent authority for handling;

a.2) In case the customs authority has insufficient grounds to determine the accuracy of the customs declaration contents, it shall request the customs declarant to add additional information and documents in the form of a professional request form or propose the director of the Sub-department of Customs to decide on the transfer of the flow of physical inspection of goods. take samples (if any). The Director of the Sub-Department of Customs shall, based on the actual situation, assign the civil servant to physically inspect the goods after deciding on the form and extent of inspection.

b) If the results of the examination of the dossier are suitable, the following shall be performed:

b.1) In case of retrospective monitoring:

For goods in transit subject to management under licenses, customs officers shall look up and update information on the quantity of goods on the Electronic Customs Clearance System (V5);

b.2) In case the inspection results are suitable:

b.2.1) In case of eligibility for approval of the transport list, the customs officer shall affix the seal of certification of completion of the inspection of the dossier on the form No. 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC as amended and supplemented in Circular No. 39/2018/TT-BTC and move to step 4 of this Article;

b.2.2) In case of physical inspection of goods:

b.2.2.1) After completing the inspection of customs dossiers, civil servants shall only record the results of inspection of dossiers in Section 1 of Slip No. 06/PGKQKT/GSQL in Appendix V promulgated together with Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC (in which proposing contents to be noted when physically inspecting goods);

b.2.2.2) Transfer the dossier to step 3 of this Article for physical inspection of goods.

Step 3. Physical Inspection of Goods

1. The physical inspection of goods shall comply with the guidance in Article 48 of the 1966 Procedure.

2. The decision on the form and level of inspection and assignment of officials to physically inspect goods shall be carried out on the order on the form and level of inspection according to form 01 issued together with this process; record the results of physical inspection of goods on form 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC as amended and supplemented in Circular No. 39/2018/TT-BTC.

3. Based on the results of physical inspection of goods, the civil servant shall issue a notice of transit fee (200,000 VND/1 declaration).

Step 4. Confirm goods through the monitoring area

a) The receiving officer shall sign and affix a stamp on the box "number of the report" and return it to the customs declarant for presentation to the supervising customs officer of the place where the goods are transported; Update inventory information through the function "IX.B.2 – Eligible documents via KVGS (Import HQ) on the Electronic Customs Clearance System (VS) to send information on eligible goods via KVGS to warehouses, yards and ports;

b) Responsibilities of the Sub-department of Customs where the goods are transported to:

b.1) Compare the quantity and number of containers (for goods packed in containers) and the number of packages and bales (for bulk goods) between the actual goods presented by the customs declarant and the information declared in the inventory; Perform customs sealing (in case goods must be subject to customs sealing);

b.2) Return to the customs declarant 02 transport lists made according to form No. 21a/BKVC/GSQL and hand over the goods to the customs declarant for transport to the Sub-department of Customs where the goods are transported to continue the procedures as prescribed; save 01 copy to track the goods transported out.

b.3) Make a record of handover according to form No. 10/BBBG/GSQL in Appendix II issued together with Circular No. 39/2018/TT-BTC to hand over the goods to the Sub-department of Customs where the goods are transported.

Update the "Handover Record" function on the Electronic Customs Clearance System (V5) to hand over goods to the Customs Sub-Department where the goods are transported to the Customs Sub-Department in case the declaration has been registered, numbered and channeled on the VNACCS System;

b.4) Monitor information on shipments subject to customs supervision.

c) Responsibilities of customs offices where goods are transported to:

After receiving the transport manifest certified by the Sub-department of Customs of the place where the goods are transported produced by the customs declarant and the goods transported to the destination, the Sub-department of Customs of the locality to which the goods are transported shall:

c.1) Examine the declared information on the Inventory; Check the sealing status or the status quo of goods, compare the actual sealing number with the customs seal number (if any) or the shipping company's sealing number (if any) on the list or list of containers/packages/bales;

c.2) In case there are signs of law violation, the Director of the Sub-department of Customs shall decide on the physical inspection of goods according to regulations and handle violations in accordance with law (if any). The actual inspection results shall be recorded on the inspection result record according to form 06/PGKQKT/GSQL in Appendix V issued together with Circular No. 38/2015/TT-BTC amended and supplemented in Circular No. 39/2018/TT-BTC and enclosed with the dossier;

c.3) Certify, sign and affix seals on 02 Lists; return to the customs declarant 01 copy of the report; 01 Inventory shall be kept at the Sub-Department of Customs where the goods are transported to and fax back to the Sub-Department of Customs of the place where the goods are transported for acknowledgment and enclosed with the customs dossier.

Confirm the arrival of goods at the destination on the "Handover Record" function on the V5 e-Customs Clearance System in case the declaration has been registered, numbered, and channeled on the VNACCS System.

Article 13. Declaration of amendment and supplementation of the Shipping List

On the basis of a written request for additional declaration made according to form No. 03/KBS/GSQL in Appendix V issued together with Circular No. 39/2018/TT-BTC and documents related to the additional declaration sent by the customs declarant, the Sub-department of Customs where the list is registered shall receive and inspection according to the provisions of Clause 7, Article 50 of Circular No. 38/2015/TT-BTC amended and supplemented in Clause 28, Article 1 of Circular No. 39/2018/TT-BTC and guided in Article 7 of this Procedure.

Article 14. Cancel a shipping statement

On the basis of the request for cancellation of the customs declarant's list according to form No. 04/HTK/GSQL in Appendix V issued together with Circular No. 39/2018/TT-BTC, the Sub-department of Customs where the list is registered shall carry out the cancellation according to the provisions of b.2, Clause 8, Article 50 of Circular No. 38/2015/TT-BTC amended and supplemented in Clause 28, Article 1 of Circular No. 39/2018/TT-BTC.

Chapter 3 IMPLEMENTATION ORGANIZATION

Article 15. Implementation organization

1. Customs Departments of provinces and cities.

a) Organize training for cadres and civil servants in the units, notify relevant units and publicly post this process at customs clearance places for civil servants and customs declarants to uniformly implement;

b) Assign specific professional units to coordinate with their attached Customs Sub-Departments in implementing this process;

c/ To direct the Customs Sub-Departments under their affiliation to base themselves on the actual customs procedures and existing payrolls to assign and arrange civil servants to perform one or several steps in this process; flexibly handle arising situations to ensure compliance with the provisions of law, minimize risks for civil servants and facilitate customs clearance activities of goods;

d) On the 5th of every month, report on the channeling results according to form No. 02/BCQLRR to the General Department of Customs (Risk Management Department) for synthesis.

2. The Customs Management Supervision Department

a) Coordinate with relevant units of the two General Communes in organizing training and guiding the Customs Departments of provinces and cities on the contents of this process for uniform implementation;

b) Assign leaders and civil servants to act as focal points to assist the Customs Departments of provinces and cities in settling problems related to supervision and management in the course of implementing this process. In case of exceeding their competence, they shall report to the General Department of Customs for consideration and settlement.

3. Risk Management Department

a) Immediately after receiving the notice that the VNACCS/VCIS system has a problem and must suspend its operation, the Risk Management Department shall coordinate in proposing and submitting to the General Department of Customs for promulgation a written notice of the principles of customs declaration channeling and sending it to the Customs Departments of the provinces. city to implement

b) Assign leaders and civil servants to act as focal points to support the Customs Departments of provinces and cities in solving problems related to risk management in the course of implementing this process. In case of exceeding their competence, they shall report to the leaders of the General Department for consideration and settlement.

4. The Department of Import and Export Tax

Assign leaders and civil servants to act as focal points to support the Customs Departments of provinces and cities in solving problems related to import and export taxes in the process of implementing this process. In case of exceeding their competence, they shall report to the General Department of Customs for consideration and settlement.

5. Department of Information Technology and Customs Statistics

a) Coordinate with professional units in notifying on the customs website of information on the system of problems and the process of application for relevant units to carry out customs procedures as prescribed in Clause 12, Article 1 of the Government's Decree No. 59/2018/ND-CP dated April 20, 2018;

b) Design information indicators based on the form of export declaration, import declaration form, transport list issued together with Circular No. 38/2015/TT-BTC amended and supplemented in Clause 18, Article 1 of Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Ministry of Finance and publicly announced on the customs web portal to support customs declarants declaration;

c) Study and propose the electronization of a number of professional stages in the process to support customs officers in the process of carrying out customs procedures.

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Mẫu số 01CỤC HẢI QUAN.....
CHI CỤC HẢI QUAN.....

Số: /20.../LHT , ngày.... tháng.... năm 20.....

LỆNH HÌNH THỨC, MỨC ĐỘ KIỂM TRA HẢI QUAN*(chỉ sử dụng trong nội bộ hải quan)*

1. Số tờ khai/bản kê: ngày.... tháng.... năm 20....

Loại hình XK/NK/bản kê:

2. Đề xuất của công chức bước 1

2.1. Kiểm tra sơ bộ hồ sơ:

- Thông tin tờ khai hải quan: Đầy đủ ; Không đầy đủ - Bộ hồ sơ hải quan: Đầy đủ ; Không đầy đủ

2.2. Đề xuất hình thức, mức độ kiểm tra

a) Phân luồng: Xanh Vàng Đỏ

b) Hình thức, mức độ kiểm tra (chỉ áp dụng với kiểm tra thực tế hàng hóa – Đỏ)

 Kiểm tra qua máy soi: ghi địa điểm kiểm tra; Kiểm tra thực tế: ghi địa điểm kiểm tra- Mức (1) Tỷ lệ(%) - Mức (2) Toàn bộ

- Lý do đề xuất:.....

Công chức kiểm tra*(Ký tên, đóng dấu công chức)*

2.2. Chi cục trưởng duyệt hoặc thay đổi hình thức, mức độ kiểm tra:

a) Phân luồng: Xanh Vàng Đỏ

b) Hình thức, mức độ kiểm tra (chỉ áp dụng với kiểm tra thực tế hàng hóa)

 Kiểm tra qua máy soi: ghi địa điểm kiểm tra; Kiểm tra thực tế: ghi địa điểm kiểm tra- Mức (1) Tỷ lệ(%) - Mức (2) Toàn bộ

- Ghi rõ lý do thay đổi và ý kiến chỉ đạo:.....

c) Phân công cán bộ kiểm tra theo phân luồng

- Cán bộ kiểm tra hồ sơ:

- Cán bộ kiểm tra thực tế:

Chi cục trưởng Chi cục Hải quan
(Ký tên, đóng dấu công chức)

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*Mẫu số 02/BCQLRR***TỔNG CỤC HẢI QUAN
CỤC HẢI QUAN....****BÁO CÁO KẾT QUẢ PHÂN LƯỜNG**

Chi cục Hải quan	Loại hình (XK/NK)	Luồng đỏ		Luồng vàng		Luồng xanh		Tổng số TK (7)=(1)+(3)+(5)
		SLTK (1)	Tỉ lệ (2)=(1)/(7)	SLTK (3)	Tỉ lệ (4)=(3)/(7)	SLTK (5)	Tỉ lệ (6)=(5)/(7)	
Chi cục	NK							
HQCK.....	XK							

....ngày... tháng.... năm.... *e***CỤC TRƯỞNG***(Ký, đóng dấu)*