

No. 143/2015/TT-BTC

Hanoi, September 11, 2015

## CIRCULAR

### STIPULATING THE PROCEDURE FOR CUSTOMS CLEARANCE AND MANAGEMENT OF MOTOR VEHICLES, MOTORCYCLES OF ENTITIES GRANTED PERMISSION FOR IMPORT OR TEMPORARY IMPORT FOR NON-COMMERCIAL PURPOSES

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

Pursuant to the Government's Decree No. 187/2013/ND-CP dated November 20, 2013 on providing specific provisions on implementation of the Law on Commerce in respect of international commodity trades and activities of an agent for purchase, sale, processing and transit of commodities with foreign countries;

Pursuant to the Government's Decree No. 08/2015/ND-CP dated January 15, 2015 on specifying and providing measures to implement the Customs Law on the procedure for customs clearance, inspection, supervision and control;

Pursuant to the Prime Minister's Decision No. 119/2009/QD-TTg dated October 1, 2009 on promulgating the rules and regulations on foreign experts executing ODA-funded programs and projects;

Pursuant to the Prime Minister's Decision No. 31/2015/QD-TTg dated August 4, 2015 on the allowance of baggage, movables, gifts, donations and sample goods that qualifies for tax exemption, tax exemption consideration and non-taxable status.

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 on defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

After considering the request of the Director of the General Department of Customs,

The Minister of Finance hereby introduces the Circular on stipulating the procedure for customs clearance and management of motor vehicles, motorbikes of entities granted permission for import or temporary import for non-commercial purposes.

#### Chapter I

### GENERAL PROVISIONS

#### Article 1. Scope of application

1. This Circular provides for the procedure for customs clearance and management of motor vehicles, motorbikes of entities granted permission for import or temporary import for non-commercial purposes.

2. This applies to two or three wheeled motor vehicles (hereinafter referred to as motorcycle)

## **Article 2. Applicable entities**

1. Vietnamese expatriates who are intellectuals, experts and skilled workers coming back their home country to work over 1 year at the invitation of Vietnamese government agencies.

2. Foreign experts engaged in management and execution of ODA-funded programs and projects in Vietnam who meet requirements for temporary import of motor vehicles and motorcycles as stipulated in the Prime Minister's Decision No. 119/2009/QD-TTg dated October 1, 2009.

3. Organizations or individuals permitted to import or temporarily import motor vehicles and motorcycles under the terms and conditions of International Agreements of which Vietnam is a signatory or member.

4. Other entities permitted to import motor vehicles and motorcycles for non-commercial purposes in accordance with legal regulations.

5. The customs authority and officer implementing the procedure for customs clearance and management of motor vehicles, motorcycles of entities granted permission for import or temporary import for non-commercial purposes.

6. Vietnamese organizations or individuals to whom the ownership of temporarily imported or imported motor vehicles and motorcycles exempted from taxes is transferred by entities stipulated in Clause 1, 2 and 3 of this Article, and to whom the ownership of imported motor vehicles exempted from taxes is transferred by entities stipulated in Clause 4 (hereinafter referred to as vehicle buyers).

## **Chapter II**

### **SPECIFIC PROVISIONS**

#### **Article 3. Conformance requirements for import or temporary import of motor vehicles and motorcycles**

1. Motor vehicles: Complying with applicable regulations applied to second-hand and brand-new motor vehicles.

2. Motorcycle:

a) Those permitted for import or temporary import are second-hand ones.

b) Those complying with the national technical regulations on technical quality, safety, and environment protection applied to motor vehicles and motorcycle (QCVN14:2011/BGTVT).

c) Those permitted for registration and operation in Vietnam (except when they are imported or temporarily imported without registration, or are on display at fair, exhibition, product launch, promotion events, or used for research and experimentation purposes).

3. If Vietnamese organizations or individuals that belong to entities stipulated in Clause 4 Article 2 wish to import motorcycles in a form of gifts or donations, within 01 (one) year, each of them shall only be allowed to import 01 motor vehicle and 01 motorcycle given by overseas organizations or individuals.

#### **Article 4. Procedure for grant of the permit for import or temporary import of motor vehicles and motorcycles**

##### 1. Application for grant of import, temporary import permit

a) Written request for import, temporary import of motor vehicles, motorcycles with certification of the governing agency in which the personal background of the applicant (applicable to entities stated in Clause 1, 2 and 3 Article 2 hereof), or of competent persons in agencies or organizations in which information provided in the written request (if entities stated in Clause 4 Article 2 hereof are agencies or organizations), or of the police authority of communes, wards or commune-level towns in which permanent residence address (if entities stipulated in Clause 4 Article 2 hereof are individuals), is verified, which provides clear information about brand name, model, manufacturing year, country, color, frame number, engine number, engine cylinder capacity, operational condition and mileage (applicable to second-hand motorcycles: 01 original;

b) Passport (applicable to individuals stipulated in Clause 1, 2 and 3 Article 2 hereof); business registration certificate, office establishment license (applicable Vietnamese or overseas organizations stipulated in Clause 3, 4 Article 2 hereof); family register (applicable to Vietnamese individuals stated in Clause 4 hereof): 01 copy;

c) Bill of lading or other transport documents having the equivalent value: 01 copy;

d) Other documents relating to imported or temporarily imported motor vehicles required if second-hand motorcycles are imported or temporarily imported, including the written proof of vehicle ownership in their home country, or the certificate of vehicle registration or operation, or the written cancellation of vehicle registration or operation: 01 Vietnamese translation copy certified as the true copy of the original;

dd) Decision or invitation of the state agency (applicable to entities stipulated in Clause 1 Article 2 hereof): 01 copy;

e) Written accreditation of foreign expert granted by the governing agency of projects (applicable to entities stipulated in Clause 2 Article 2 hereof): 01 original;

g) Written confirmation of term of office of experts sent to work abroad, granted by the governing agency (applicable to entities stipulated in Clause 4 Article 2 hereof): 01 original;

h) Written notification or confirmation of or agreement on giving or donation from foreign organizations or individuals: 01 Vietnamese translation certified as true copy of the original (applicable to entities stipulated in Clause 4 Article 2 hereof who receive gifts or donations from foreign organizations or individuals).

## 2. Procedure for grant of the permit for import or temporary import of motor vehicles and motorcycles

### a) Responsibilities of applicants for the permit for import or temporary import of motor vehicles and motorcycles:

a.1) Prepare all required documents stated in Clause 1 hereof.

a.2) Submit dossiers to apply for the permit for import or temporary import of motor vehicles and motorcycles at the Customs Department of cities or provinces where applicants reside during their term of office in Vietnam (applicable to entities stipulated in Clause 1, 2, 3 and 4 Article 2 hereof), or where their governing office is located (applicable to entities that are organizations stated in Clause 3, 4 Article 2 hereof). In case there is no office of the Customs Department within cities or provinces, permit applicants shall file their application at the Customs Department that is assigned to manage such cities or provinces.

### b) Responsibilities of the Customs Department that receives applications for the permit for import or temporary import of motor vehicles and motorcycles:

b.1) Promptly after obtaining applications for the permit sent by applicants, carry out the checking of such applications. If filed applications include adequate and valid documents, issue 01 notice of receipt to the applicant. If submitted documents are not adequate and valid, return and provide guidance on supplementing and perfecting these documents in accordance with applicable regulations.

b.2) As for received applications, the Customs Department shall proceed to verify all documents and consult applicable regulations regarding specific applicants. If these documents are legitimate, they shall issue the permit for import or temporary import of motor vehicles and motorcycles as prescribed by laws. If these documents are not legitimate, they shall refuse to issue such permit, send the written response to applicants with clear reasons for such refusal and concurrently notify the Customs authority at the port of entry for supervision and handling purposes in accordance with regulations.

b.3) Within a permitted period of 07 working days of receipt of all required documents, the Customs Department of cities or provinces shall issue the permit for import or temporary import of motor vehicles and motorcycles. The permit for import or temporary import of motor vehicles and motorcycles shall be valid within 30 days as from the grant date.

b.4) Each motor vehicle, motorcycle shall be issued with 01 permit file including 03 copies (according to the form No. GP/2014/NK/TNK OTO/GM-KNMDTM issued together with this Circular) in which 02 copies shall be sent to organizations or individuals importing or temporarily importing motor vehicles or motorcycles to complete the procedure for import or temporary import and 01 copy shall be archived.

## **Article 5. Procedure for import, temporary import of motor vehicles, motorcycles**

### 1. Import, temporary import dossier

a) The permit for import or temporary import of motor vehicle and motorcycle: 02 originals.

b) Bill of lading or other transport documents having the equivalent value: 01 copy;

c) Declaration of imported goods issued together with the Circular No. 38/2015/TT-BTC of the Ministry of Finance dated March 25, 2015 on stipulating the procedure for customs clearance, inspection and supervision, import and export duty and tax administration applied to importing or exporting commodities;

d) Registration form of inspection of quality, technical safety and environmental protection for imported motor vehicles (applicable to automobiles): 01 original;

dd) Registration form of inspection of quality for imported motorcycles (applicable to bikes): 01 original;

e) Letter of authorization granted by entities stipulated in Clause 1, 2, 3 and 4 Article 2 hereof in which other organizations or individuals in Vietnam are authorized to go through the procedure for import or temporary import (if any): 01 original.

## 2. Import, temporary import procedure

### a) Location of completing customs procedures

Procedure for import, temporary import of motor vehicles, motorcycles shall be implemented at the Customs Department in accordance with laws.

b) The Customs Sub-department taking charge of completing import or temporary import procedure shall be responsible for checking information provided on the permit with the actual condition of commodity. If there is discrepancy in contents provided on the permit (except for contents about the amount of imported vehicles), the Customs Department of cities or provinces where customs procedures for import or temporary import are implemented shall send the written notification to the Customs Department of cities or provinces where the permit is issued (enclosing related documents). The Customs Department of cities or provinces where customs procedures for import or temporary import are implemented shall consult documents issued by the Customs Department of cities or provinces where the permit is granted to adjust contents of the permit. The permitted duration for such adjustment shall not exceed 5 days from the date on which the Customs Department of cities or provinces received adequate information and documents.

c) The Customs Department taking charge of customs procedures for import or temporary import shall only allow customs clearance whenever it obtains the certificate of technical quality, safety, and environmental protection for imported vehicles (applicable to motorcycles) and the certificate of inspection of imported motorcycle quality granted by the quality control agency, and shall not be allowed to issue the declaration of origin for imported or temporarily imported motor vehicles and motorcycles.

d) Upon completion of the procedure for customs clearance of motor vehicles and motorcycles, the Customs Subdepartment in charge of the import and temporary import procedures shall return the followings to import and temporary import applicants:

d.1) 01 permit for vehicle import or temporary import (with the confirmation provided by the Customs Subdepartment in charge of vehicle import procedures in which customs clearance of motor vehicles and motorcycles is allowed or not);

d.2) 01 declaration form of import or temporary import upon completion of customs procedure (in case of customs declarations submitted in a paper form) or 01 declaration printed from the system (in case of customs declaration submitted in an electronic form) with certification or stamp given to confirm the completion of customs procedures by the Customs Subdepartments in charge of procedures for import or temporary import for the purpose of applying for permission to operate vehicles in accordance with laws;

d.3) In case customs declarations are submitted in a paper form and customs authorities have not found out import declaration forms on the system, 01 copy of customs declaration certified by the Customs Subdepartment in charge of customs procedure for import or temporary import shall be returned to applicants for import or temporary import of motor vehicles or motorcycles and sealed with “used for re-import or assignment”;

d.4) 01 copy of the inspection result form according to the form given in the Circular No. 38/2015/TT-BTC

dd) The Customs Subdepartment in charge of procedures for import or temporary import of motor vehicles or motorcycles shall give their confirmation and send the duplicate declaration of imported or temporarily imported commodities to the Customs Subdepartment of cities or provinces where import or temporary import permits were granted within 05 (five) working days from the date of completion of customs declaration for the purpose of monitoring and updating all necessary data and information about declarations of import or temporary import of motor vehicles and motorcycles.

#### **Article 6. Tax policies for imported or temporarily imported motor vehicles and motorcycles**

Tax policies for imported or temporarily imported motor vehicles and motorcycles shall be aligned with the current tax policies which take effect at the time of import or temporary import and apply to specific entities.

#### **Article 7. Documentation and procedure for re-export of tax-exempt imported motor vehicles and motorcycles**

1. Permitted duration of re-export of motor vehicles and motorcycles:

Entities stipulated in Clause 1, 2 and 3 (with regard to individuals) Article 2 hereof shall be allowed to complete re-export procedures within a permitted duration of 30 (thirty) days before completion of terms of office in Vietnam according to the confirmation given by the governing agency.

2. The dossier submitted to apply for re-export of motor vehicles and motorcycles shall be composed of the followings:

a) The written request for re-export: 01 original certified by the governing agency;

b) Customs declaration of temporary import of motor vehicles or motorcycles sealed with “used for re-export or assignment”: 01 copy with certification of the Customs Subdepartment in charge of temporary import procedures (in case customs declarations for vehicle re-import are submitted in a paper form and Customs authorities have yet to look up temporary import declarations on the system).

c) Declaration of imported goods issued together with the Circular No. 38/2015/TT-BTC of the Ministry of Finance dated March 25, 2015 on stipulating the procedure for customs clearance, inspection and supervision, import and export duty and tax administration applied to importing or exporting commodities;

d) Notification of revocation of registration, license plate number of motor vehicles and motorcycles issued by the Police authority: 01 original.

### 3. Procedures for re-export of motor vehicles and motorcycles

a) Re-export procedures shall be implemented at the bordergate Customs Subdepartment

b) After consulting dossiers stipulated in Clause 2 of this Article, the bordergate Customs Subdepartment shall implement re-export procedures in accordance with regulations.

c) Within 05 (five) working days from the date of completion of re-export procedures, the Customs Department in charge of re-export procedures shall send a written notification and duplicated declaration of re-export of vehicles verified by the Customs Department of cities or provinces where re-import license was granted in order to finish off temporary import permits in accordance with applicable regulations.

### **Article 8. Requirements, dossiers and procedures for assignment, giving and donation of tax-exempt temporarily imported motor vehicles and motorcycles (hereinafter referred to as motor vehicle and motorcycle transfer)**

#### 1. Permitted duration of transfer of motor vehicles and motorcycles:

a) Entities stipulated in Clause 1, 2 and 3 (with regard to individuals) Article 2 hereof shall be allowed to carry out transfer transactions within a permitted duration of 30 (thirty) days before completion of terms of office in Vietnam according to the confirmation given by the governing agency.

b) Entities stipulated in Clause 3 (with regard to organizations) and Clause 4 Article 2 hereof shall be allowed to carry out transfer transactions before transferring vehicles to transferees.

#### 2. Dossiers submitted to apply for transfer of motor vehicles and motorcycles shall be composed of the followings:

a) The written request for vehicle transfer (specifying information about vehicles and institutional or individual transferees): 01 original copy with certification given by the governing body in which the personal background of applicants must be verified;

d) Notification of revocation of registration, license plate number of motor vehicles and motorcycles issued by the Police authority: 01 original;

c) Written confirmation of term of office of in Vietnam granted by the governing agency (applicable to entities stipulated in Clause 1, 2 and 3 Article 2 hereof): 01 copy;

d) Customs declaration of import or temporary import of motor vehicles or motorcycles sealed with "sealed for re-export or assignment": 01 copy with certification of the Customs Subdepartment in charge of import or temporary import procedures (in case customs declarations for vehicle import or

temporary import are submitted in a paper form and Customs authorities have yet to have access to import declarations on the system).

c) Declaration of imported goods issued together with the Circular No. 38/2015/TT-BTC of the Ministry of Finance dated March 25, 2015 on stipulating the procedure for customs clearance, inspection and supervision, import and export duty and tax administration applied to importing or exporting commodities;

e) Documents stating vehicle purchase and sale transactions between vehicle owners and transferees.

3. Location of transfer procedures: The Customs Department of cities or provinces where the permit for temporary import of motor vehicles and motorcycles was permitted.

4. Procedures for transfer of motor vehicles and motorcycles:

a) Responsibilities of entities stated in Clause 1, 2, 3 and 4 Article 2 hereof:

a.1) Prepare all required documents stated in Clause 2 hereof.

a.2) Submit the transfer dossiers stipulated in Clause 2 of this Article to the Customs Subdepartment affiliated to the Customs Department of cities, provinces where import and temporary import permits are issued.

b) Responsibilities of the Customs Subdepartment in charge of vehicle transfer procedures:

b.1) Check the adequacy and legitimacy of dossiers and check whether these dossiers comply with Clause 1 of this Article. If submitted dossiers are not adequate in accordance with applicable regulations, transferors shall be guided how to perfect their dossiers in accordance with regulations.

b.2) Documents stated in Point d, dd and e Clause 2 of this Article and the actual condition of vehicles shall be consulted to complete vehicle transfer procedures (including tax assessment, collection in accordance with regulations laid down in Clause 5 of this Article, except when transferees are entitled to tax incentives in accordance with legal regulations).

Within a permitted period of 15 days for the date of receipt of vehicle transfer dossiers, the Customs Subdepartment shall complete the vehicle transfer procedure in accordance with regulations.

b.3) Return 01 customs declaration of importing commodities; 01 copy of the inspection result form according to the form given in the Circular No. 38/2015/TT-BTC and the receipt of tax collection to applicants for vehicle transfer in order to register and operate vehicles; or collect the duplicate of cash or cheque payment to State budget form (with acknowledgement of receipt of this payment issued by the state treasury) or the bank's payment order from entities applying for vehicle transfer.

b.4) Finish off the permit for temporary import of vehicles in accordance with regulations.

5. Tax policies for transfer of motor vehicles and motorcycles:

Bases for assessment of taxes levied on motor vehicles and motorcycles upon transfer are taxable values, tax rates and forex rate announced at the time of registration of new customs declarations. In which,

a) The taxable value shall be governed by legislative documents on customs valuation of exported goods and imported goods.

b) Tax rates used for assessment of import duties, excise duties and VAT shall be based on the tax rate imposed at the time of registration of new customs declarations.

### **Article 9. Requirements, dossiers and procedures for elimination of motor vehicles applied to entities stipulated in Clause 2 Article 2 hereof.**

#### 1. Requirements for motor vehicle elimination

With regard to entities stipulated in Clause 2 Article 2 hereof, motor vehicles become unusable due to accidents, fires, natural disasters or technical problems.

2. Procedure for elimination of vehicles in accordance with regulations laid down by the Ministry of Natural Resources and Environment.

3. Before carrying out vehicle elimination activities, entities stated in Clause 2, Article 2 hereof shall send an application to the Customs Department of cities or provinces where permits for temporary import of motor vehicles are issued in which full name, address and person temporarily importing vehicles, number, date of temporary import permit and customs declaration for temporary import of vehicles must be stated.

4. The Customs Department of cities or provinces where permits for temporary import of vehicles are issued shall refer to the record of elimination (original) as stipulated by the Ministry of Natural Resources and Environment to check with related information about vehicles (permits for temporary import, declarations of temporary import and elimination requirements) to give confirmation "eliminated vehicles" and finish off permits for temporary import of vehicles in accordance with regulations.

### **Chapter III**

## **IMPLEMENTARY PROVISIONS**

### **Article 10. Implementation**

1. The General Department of Customs shall carry out control and management of information regarding import or temporary import of motor vehicles and motorcycles of entities issued permits for import or temporary import for non-commercial purposes.

2. The Customs Department of cities or provinces where permits for import or temporary import of motor vehicles and motorcycles shall assume the following responsibilities:

a) Send data and information about permits for import or temporary import of motor vehicles and motorcycles and information about finishing off permits for temporary import of vehicles to the General Department of Customs.

b) Send a monthly aggregate report on the number of motor vehicles and motorcycles of which permitted duration of re-export and transfer has expired in accordance with regulations laid down in Clause 1, Article 7, Clause 1 Article 8 hereof to the General Department of Customs.

c) Direct the affiliated Customs Subdepartment to take charge of procedures for transfer of motor vehicles and motorcycles in accordance with this Circular;

d) Finish off the permit for temporary import of motor vehicles and motorcycles.

3. The Customs Department of cities or provinces in charge of procedures for import, temporary import and re-export of motor vehicles and motorcycles shall assume the following responsibilities:

a) Direct the Customs Subdepartments in charge of procedures for import, temporary import and re-export of motor vehicles and motorcycles as prescribed herein;

b) Cooperate with the Customs Department of cities or provinces where permits for import or temporary import of motor vehicles and motorcycles in completion of procedures for import or temporary import of motor vehicles and motorcycles.

c) Send data and information about the process of implementation of procedures for import or temporary import of motor vehicles and motorcycles to the Customs Department of cities or provinces where permits for import and temporary import of vehicles are issued, and to the General Department of Customs.

d) Send data and information about implementation of procedures for import or temporary import of motor vehicles and motorcycles to the Customs Department of cities or provinces where permits for import are issued.

#### **Article 11. Effect**

1. This Circular shall enter into force as from October 26, 2015.

2. This Circular shall replace:

a) The Circular No. 02/2001/TT-TCHQ of the General Department of Customs on stipulating the procedure for customs clearance and management of motor vehicles, motorbikes of entities granted permission for import or temporary import for non-commercial purposes.

b) The Circular No. 16/2008/TT-BTC of the Ministry of Finance dated February 13, 2008 on providing guidance on import or temporary import for non-commercial purposes.

c) The Circular No. 215/2010/TT-BTC of the Ministry of Finance dated December 29, 2010 on amending and supplementing several contents stated in Point 1 Section II of the Circular No. 16/2008/TT-BTC of the Ministry of Finance dated February 13, 2008 on providing guidance on import or temporary import for non-commercial purposes.

3. In the course of implementation, if documents mentioned in this Circular is amended, supplemented or replaced, the new ones shall prevail from the date on which they were brought into effect./.

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**PP. THE MINISTER  
THE DEPUTY MINISTER**

**Do Hoang Anh Tuan**