

No. 274/2016/TT-BTC

Hanoi, November 14, 2016

CIRCULAR

ON THE RATE, COLLECTION, SUBMISSION, MANAGEMENT AND USE OF THE CUSTOMS FEES AND THE CHARGES ON GOODS AND VEHICLES IN TRANSIT

Pursuant to the Law of fees and charges dated November 25, 2015;

Pursuant to the Law of state budget dated June 25, 2015;

Pursuant to the Customs Law dated June 23, 2014;

Pursuant to the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 on details and guidelines for the implementation of certain articles of the Law of fees and charges;

Pursuant to the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 on details and measures for the implementation of the provisions of the Customs Law on customs procedures, examination, supervision and control of customs procedures;

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

At the request of the Head of the Department of Tax policy,

Minister of Finance promulgates the Circular on the rate, collection, submission, management and use of the customs fees and the charges on goods and vehicles in transit.

Article 1. Scope and regulated entities

1. This Circular regulates the rate, collection, submission, management and use of the customs fees and the charges on goods and vehicles in transit.

2. This Circular applies to:

a) The organizations and individuals incurring the customs fees and the charges on goods and vehicles in transit;

b) The organizations collecting the customs fees and the charges on goods and vehicles in transit;

c) Other organizations and individuals concerning the collection, submission, management and use of the customs fees and the charges on goods and vehicles in transit.

Article 2. Collectors and payers

1. Payers:

a) The organizations and individuals registering a customs declaration or a paper in replacement of the customs declaration (hereinafter referred to as the declaration) of imports or exports, and the holders of intellectual properties protected pursuant to the legislation on intellectual property, when requesting a customs authority to examining, supervising or ceasing customs procedures over an import or export that shows sign(s) of intellectual property violation, shall incur the customs fees pursuant to this Circular.

b) The organizations and individuals carrying out customs procedures for a shipment or vehicle transiting Vietnam shall incur the charge(s) on goods and vehicles in transit pursuant to this Circular.

2. Collectors of the fees and charges are:

a) The customs authorities processing the registration of the declarations for imports, exports and goods in transit; the customs authorities processing the formalities for vehicles in transit; the customs authorities taking in request for examination, supervision or cessation of customs procedures over imports or exports that show signs of intellectual property violation.

b) The organizations mandated by the customs authorities to collect the fees and charges.

Article 3. Exemption from the fees and charges

In the following circumstances, the customs fees and the charges on goods and vehicles in transit shall be waived:

1. Humanitarian aid, grant aid; gifts to governmental agencies, political organizations, political - social organizations, social organizations, social - occupational organizations, people's armed forces and individuals (exempted from taxes to the regulated extent); humanitarian or philanthropic gifts; effects of foreign organizations or individuals pursuant to diplomatic immunity regulations; hand luggage; postal goods and parcels exempted from import tax or export tax pursuant to current legal regulations.

2. Imports and exports shipped on express delivery, valued at VND 1,000,000 or less or incurring the sum of (regulated) taxes payable of less than VND 100,000.

3. Imports or exports whose customs value is less than VND 500,000 or which incur the total sum of (regulated) taxes payable of less than VND 50,000 at each time of import or export.

4. Goods sold, purchased or exchanged by residents in border areas within the regulated limit.

5. Transport vehicles frequenting the border and managed via a logbook but not by declaration.

6. Goods and vehicles in transit which are eligible for exemption according to international treaties to which Vietnam is a signatory or as per the commitments of the Government of Vietnam.

Article 4. Rate

The customs fees and the charges on goods and vehicles in transit are defined in the fees schedule annexed to this Circular.

Article 5. Declaration and payment

1. A payer shall pay the fees or charges ensuing before proceeding to the customs clearance, release of goods or vehicles in transit or upon requesting a customs authority to examine, supervise or cease customs procedures over an import or export that shows sign(s) of intellectual property violation.

2. If submitting various declarations in a month, the payer shall register with the collector for paying the fees on monthly basis.

Customs authorities shall list the declarations giving rise to the fees or charge(s). In no later than the first 10 days of the following month, the payer shall declare the information on the amount payable of each fee and each charge to pay the fees and charges or to request the transfer of payments as per regulations. Such declaration of information shall be made via Form No. 01/BKNT or Form No. C1-02/NS annexed to the Circular No. 184/2015/TT-BTC dated November 17, 2015 by the Minister of Finance on the formalities for the guarantee of tax payment, declaration and payment of taxes, late payment interest, fines, fees, charges and other receivables on imports, exports, goods in transit, vehicles upon entry, departure or in transit.

3. The fees and charges on a re-export or re-import shall be paid only once upon the procedure of import or export, respectively. In addition, the goods in bonded warehouse shall give rise to the fees of customs procedures only once upon their placement into the warehouse but not upon their release. Goods or transport vehicles in transit shall give rise the declaration charge only once upon the procedure of entry at the entry checkpoint but not upon the procedure of departure.

4. The payer shall pay the fees and charges in cash or transfer payments to the transaction account of the relevant customs authority at the state treasury or the organization mandated for collection at a commercial bank.

Article 6. Mandate for collection of the fees and charges

The mandate for collection of the fees and charges shall be implemented via a contract, as defined in Form No. 01/UNTH/PLP annexed to this Circular, between by the Director General of the General Department of Vietnam Customs and the head of the organization mandated to collect the fees and charges.

Article 7. Declaration and submission

1. For the organizations mandated to collect the fees and charges

a) On the fifth of each month, customs authorities shall provide the mandated organizations with their lists of the payers' declarations giving rise to the fees and charges via the customs duty e-payment portal;

b) On no later than the 10th of the following month, an organization mandated to collect the fees and charges is held responsible for submitting the amount of fees and charges collected in the previous month into the transaction account of the relevant customs authorities at the state treasury. On the 15th of each month, the mandated organization shall notify the relevant customs authorities, via Form No. 02/TB/PLP annexed to this Circular, of the amount of fees and charges collected, submitted and owed (if any) and shall not declare such fees and taxes to any tax authorities.

2. For customs authorities

a) A customs authority shall collect the fees and charges directly from payers and the organizations mandated to collect such fees and charges.

b) Customs departments of provinces and central-affiliated cities (with the sub-departments' reports on amount of fees and charges collected in the provinces or cities) and customs sub-departments in the regions where customs departments do not exist shall declare and submit the amount of fees and charges collected on monthly basis and finalize such amount in accounting entries on annual basis according to the guidelines in Section 3, Article 19 and Section 2, Article 26 of the Circular No. 156/2013/TT-BTC dated November 06, 2013 by the Minister of Finance on guidelines for the implementation of certain articles of the Tax Administration Law; the Law on amendments to the Tax Administration Law and the Government's Decree No. 83/2013/ND-CP dated July 22, 2013. In addition, 100% of the charges collected shall be submitted into the state budget by chapter, section and sub-section of the state budget index.

Article 8. Administration and use

1. Customs authorities can retain all fee amount collected to cover the spending on their provision of services and fee collection. The fee amount retained shall be managed and used according to the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 on details and guidelines for the implementation of certain articles of the Law of fees and charges. The spending on fee collection covers: The expense of mandate for collection of fees and charges, which is sourced from the customs authorities' fee collection. The commission for the mandatee as defined in the agreement between the General Department of Customs and the mandatee, which varies accordingly from time to time. The payment of the expense of mandate shall be addressed to relevant entities and made by bank transfer, but not in cash, to the mandatee's account at a credit institution or state treasury; Customs authorities shall pay the entire expense to the mandatee according to the actual fee amount submitted to the customs authorities' transaction account in the state treasury.

2. On annual basis, local customs authorities shall aggregate data from the agencies that directly collect the fees and charges, estimate the amount of fees and charges collected and the spending on assignments, include such estimate in their annual estimate of state budget revenues and spending, and send the estimate to the General Department of Customs for assessment and inclusion in its annual estimate of state budget revenues and spending, which is sent to the Ministry of Finance.

Article 9. Implementation

1. This Circular comes into force as of January 01, 2017 and replaces the Circular No. 172/2010/TT-BTC dated November 02, 2010 by the Minister of Finance on the rate, collection, submission, management and use of the fees and charges of customs; and Section 1, 2, 3, 4, 7 and 8, Article 45 of the Circular No. 38/2015/TT-BTC dated March 25, 2015 by the Minister of Finance on customs

procedures, customs supervision and examination, import tax, export tax and management of taxes on imports and exports.

2. Other matters related to the collection, submission, management, use, receipt and disclosure of the fees and charges, if not defined in this Circular, shall be governed by the Law of fees and charges; the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 on details and guidelines for the implementation of certain articles of the Law of fees and charges; the Circular No. 156/2013/TT-BTC dated November 06, 2013 by the Minister of Finance on guidelines for the implementation of certain articles of the Law of tax administration; the Law on amendments to certain articles of the Law of tax administration, the Government's Decree No. 83/2013/ND-CP dated July 22, 2013 and the Circular No. 153/2012/TT-BTC dated September 17, 2012 by the Minister of Finance on the printing, issuance, administration and use of the receipts for collection of fees and charges for the state budget and the written amendments thereof (if available).

3. Difficulties that arise during the progress of implementation shall be reported to the Ministry of Finance for review, guidance and amendment./.

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**p.p. MINISTER
DEPUTY MINISTER**

Vu Thi Mai

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SCHEDULE OF CUSTOMS FEES AND CHARGES ON GOODS AND VEHICLES IN TRANSIT

(Annexed to the Circular No. 274/2016/TT-BTC dated November 14, 2016 by Minister of Finance)

No.	Entry	Rate
1	Customs fee on registration of a declaration	VND 20,000/declaration
2	Customs fee on examination, supervision or cessation of customs procedures over an import or export against which a request for intellectual property protection is filed	VND 200,000/request
3	Charge on the transit of goods	VND 200,000/declaration
4	Charge of the transit of a vehicle by land (automobile, tractor unit, tractor)	VND 200,000/vehicle

5	Charge on the transit of a vehicle by water (ship, motor boat, tractor unit, barge)	VND 500,000/vehicle
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