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| **Circular No.  72/2014/TT-BTC dated May 30, 2014 of the Ministry of Finance on the VAT refund for goods of foreigners, overseas Vietnamese’s goods brought with when exit**  *Pursuant to the Law on Value-added tax No. 13/2008/QH12 dated June 03, 2008; the Law on amendments on some articles of the Law on Value-added tax No. 31/2013/QH13 dated June 19, 2013;*  *Pursuant to the Law on Tax administration No. 78/2006/QH11 dated November 29, 2006; the Law on the amendments to the Law on Tax administration No. 21/2012/QH13 dated November 20, 2012*  *Pursuant to the Decree No. 83/2013/ND-CP dated July 22, 2013 of the Government detailing the implementation of some articles of the Law on Tax administration and the Law on the amendments to the Law on Tax administration;*  *Pursuant to the Decree No. 209/2013/ND-CP dated December 18, 2013 of the Government detailing and providing instructions on some articles of the Law on Value-added tax;*  *Pursuant to the Decree No. 215/2013/ND-CP dated December 23, 2013 of the Government defining the functions, tasks, entitlements and organizational structure of the Ministry of Finance,*  *Under the direction of the Prime Minister in the Official Dispatch No. 806/TTg-KTTH dated May 30, 2014;*  *At the request of the Director of the General Department of Customs;*  *The Minister of Finance promulgates the Circular regulating the refund of VAT on goods of the foreigners and overseas Vietnamese taken with them when they leave Vietnam as follows:*  **Section 1. GENERAL PROVISIONS**  **Article 1. Scope of adjustment**  This Circular regulates on the VAT refund for goods of foreigners, overseas Vietnamese’s goods brought with when exit in accordance with Clause 7 Article 1 of the Law on amendments of some articles of the Law on VAT No. 31/2013/ND-CP dated June 19, 2013 and Clause 8 Article 10 of the Decree No. 209/2013/ND-CP providing instructions on the implementation of some articles of the Law on TAX through the border checkpoints in the international airports and seaports eligible for the State management of customs (hereinafter referred to as tax refund border checkpoints)  **Article 2. Objects of application**  1) Foreigners and overseas Vietnamese, except for members of the flight crews under the regulations of the law on aviation, members of the ship’s crews under the regulations of the law on maritime (hereinafter referred to as foreigners) whose passports or exit and entry permits issued by the foreign authorities are valid and used to enter or leave Vietnam, to buy goods in Vietnam and to bring goods out of Vietnam through the tax refund border checkpoints.  2) Customs authorities, customs officials, tax authorities, tax officials related to VAT refund for foreigners.  3) Enterprises appointed to sell goods on which VAT can be reclaimed (hereinafter referred to as VAT-free goods) to the foreigners who leave Vietnam, including: enterprises, branches of the enterprises, sales agents of enterprises (hereinafter referred to as retailers).  4) Commercial banks appointed as VAT refund agents for foreigners (hereinafter referred to as commercial banks).  5) Other organizations and individuals engaged in activities related to TAX refund for foreigners.  **Article 3. Principles of customs procedures, customs supervision and inspection, tax administration**  The physical inspection of goods, customs supervision and tax administration related to VAT refund for foreigners shall be carried out in accordance with Article 3 of the Decree No. 154/2005/ND-CP dated December 15, 2005 of the Government on the customs procedures, customs supervision and inspection regulations; Article 3 of the Circular No. 128/2013/TT-BTC dated September 10, 2013 of the Minister of Finance giving guidance on customs procedures, customs supervision and inspection, import and export tax and tax administration of imported and exported goods; Article 4 the Law on Tax administration No. 78/2006/QH11 dated November 29, 2006; Clause 1 Article 1 of the Law No. 21/2012/QH13 on amendments to some articles of Law on tax administration; Article 4 of the Decree No. 83/2013/ND-CP dated July 22, 2013 of the Government detailing some articles of the Law on tax administration and the Law on amendments to the Law on tax administration and its guiding documents.  **Article 4. Inspection places of goods, VAT invoices, and VAT refund offices**  1. Inspection places of goods, VAT invoices, which are also claims for tax refund (hereinafter referred to as VAT invoices) which are located in check-in areas must ensure these following conditions:  a) Their area of the places used for arranging, inspecting goods and VAT invoices must be adequate;  b) Their separate counters (or kiosks) must satisfy the requirements for security and order.  2. 2. VAT refund offices that are located at the international areas in international airports, VAT refund areas at international seaports must have separate counters (or kiosks) and ensure the conditions for management of money and accounting records under the regulations of the law.  **Article 5. Rights and obligations of foreigners**  1.  Receive refunds of VAT on goods complying with the regulations in Article 11 this Circular.  2.  Receive instructions, relevant information and documents to exercise the rights and fulfill the obligations related to the tax.  3.  Check the information on their VAT invoices which are issued by the retailers when they purchase the goods using the prescribed form in the Appendix 3 of this Circular.  4.  Take legal responsibility for the accuracy and validity of their passports or entry and exit permits that are presented to the retailers when they buy goods; passports or entry and exit permits that are presented to the customs authorities and documents that are presented to the commercial banks.  5.  Submit the VAT invoices and present their goods in order to be checked by the customs authorities within 30 minutes before the departure of airplanes or ships.  6.  Appeal or sue the administrative decisions or administrative acts related to their lawful rights and interests  7.  Report the illegal acts of the customs officials, tax officials, other related organizations and individuals.  **Article 6. Rights and obligations of retailers**  1.  Disseminate and advertise the sale of the VAT-free goods to the foreigners leaving Vietnam in compliance with the regulations of the law on advertisement.  2. Register the sale of goods at the registered places and take legal responsibility for the registration of the sales of VAT-free goods.  3. Display the Signs “VAT-free shop” (in both Vietnamese and English) and take them down when they stop selling VAT-free goods.  4. Receive instructions on the implementation related to the VAT refund for the foreigners from the tax authorities and customs authorities.  5. Assist foreigners in reclaiming VAT on the goods that they buy in Vietnam and take with them when they leave Vietnam according to the instructions in this Circular.  6. Issue the VAT invoices for the VAT-free goods in compliance with the regulations in Article 11 of this Circular which must include all of the information in the prescribed form in the Appendix 3 of this Circular and give the copies to the customers according to the information on their valid passports or entry and exit permits and their goods.  7. Print, publish and use VAT invoices; send reports under the regulations of the law on invoices for the goods and service provision and instructions of this Circular.  8. Take part in the electronic control system of VAT refund for the foreigners of the tax authorities.  9. Exercise other rights and fulfill other obligations under the regulations of the Law on Tax administration and other related law regulations.  **Article 7. Rights and obligations of commercial banks**  1. Receive instructions on the implementation of the VAT refund for the foreigners from the tax authorities and customs authorities.  2. Display the Signs “VAT refund agent” (in both Vietnamese and English) at the VAT refund counters and take them down when they stop acting as VAT refund agents.  3. Receive the service fees for the VAT refund when they give the VAT refunds to the foreigners in accordance with Article 12 of this Circular.  4. Submit the tax declarations and tax pursuant to the regulations on the service fees for the VAT refund (hereinafter referred to as VAT refund fees) that they can receive when they give the VAT refunds to the foreigners.  5. Check the tax refund dossiers, assign the personnel, prepare the facilities, give the advances, refund the VAT to foreigners, pay the tax authority following procedures in Article 21 of this Circular.  6. Sell the convertible foreign currency to the foreigners that receive tax refunds when they wish to exchange the VAT refunds to foreign currencies and submit reports under the regulations of the law.  7. Store the documents related to the VAT refund for the foreigners and documents on the payment for the advances, VAT refund fees under the regulations of the law.  8. Report the violations during their inspection of tax refund dossiers to the competent authorities so that such violations shall be penalized under the regulations of the law.  9. Take part in the electronic system of VAT refund for the foreigners of the tax administration authorities.  10. Exercise other rights and fulfill other obligations in accordance with the regulations of the Law on Tax administration and relevant law regulations.  **Article 8. Rights and obligations of customs authorities**  1. Propagate, give instructions, explain and provide the information related to the VAT refund to the foreigners.  2. Check the passports or exit and entry permits, VAT invoices and the goods of the foreigners that they present at the places where the VAT invoices are checked.  3. The Chiefs of Sub-departments of Customs shall decide the receipt of VAT invoices and goods that are presented later than the deadline prescribed in Clause 5 Article 5 of this Circular.  4.  Receive the applications and request the Ministry of Finance to appoint the commercial banks as tax refund agents in accordance with the regulations in Article 15 of this Circular.  5.  Update the information about the foreigners and the actual VAT refunds for the foreigners in the database of VAT refund for the foreigners.  6.  Cooperate with the State Treasuries and Provincial Departments of Taxation at the same level in comparing the VAT amount that the commercial banks have advanced to give the refunds to the foreigners and the tax refund fees paid to the commercial banks in order to ensure the correspondence between them.  7.  Take part in the electronic administration system of VAT refund for the foreigners of the tax administration authorities.  8.  Deal with the complaints and denunciations related to the VAT refund for the foreigners within their scope of responsibility.  9.  Impose penalties or request the competent authorities to impose penalties for the violations against regulations on VAT refund for the foreigners under the regulations of the law.  10.  Fulfill other obligations in accordance with the regulations of the Law on Tax administration and relevant law regulations.  **Article 9. Rights and obligations of tax authorities**  1.  Assist, propagate, giving instructions, explain and provide the information related to the VAT refund to the foreigners.  2.  Receive the applications and appoint the retailers in accordance with the regulations of this Circular.  3.  Check the applications, pay the VAT amounts that the commercial banks have advanced to refund the VAT to the foreigners and the tax refund fees that the commercial banks can receive in order for the State Treasuries to transfer the money according to the instructions of this Circular.  4.  Store the documents on the payment for the VAT, tax refund fees that the commercial banks can receive under the regulations of the law.  5.  Cooperate with the State Treasuries and Provincial Departments of Taxation at the same level in comparing the VAT amount that the commercial banks have advanced to give the refunds to the foreigners (enclosed with the detail list) and the tax refund fees paid to the commercial banks in order to ensure the correspondence between them.  6.  Penalize the violations against regulations on invoices under the regulations of the law.  7.  Deal with the complaints and denunciations related to the VAT refund for the foreigners within their scope of responsibility.  8.  Take part in the electronic system of VAT refund for the foreigners of the tax administration authorities.  9.  Fulfill other obligations in accordance with the regulations of the Law on Tax administration and relevant law regulations.  **Article 10. Rights and obligations of the State Treasury**  1.  Transfer the VAT amount that the commercial banks have advanced and the tax refund fees that the commercial banks can receive to such commercial banks under the instructions of this Circular.  2.  Cooperate with the State Treasuries and Provincial Departments of Taxation at the same level in checking and comparing the VAT amount that the commercial banks have advanced to give the refunds to the foreigners and the tax refund fees paid to the commercial banks in order to ensure the correspondence between them.  3.  Store the documents on the transfer of the payment for the VAT amount that the commercial banks have advanced and the tax refund fees that the commercial banks can receive under the regulations of the law.  4.  Deal with the complaints and denunciations related to the VAT refund to the foreigners within their scope of responsibility.  5. They must take part in the electronic system of VAT refund for the foreigners of the tax administration authorities.  6.  Fulfill other obligations under the regulations of the law.  **Section 2. SPECIFIC PROVISIONS**  **Article 11. VAT-free goods**  VAT-free goods must be:  1.  Goods that are not on the List of goods banned from export; List of import goods licensed by the Ministry of Commerce (which is now the Ministry of Trade and Industry) or List of import goods subject to line management prescribed in the Decree No. 187/2013/ND-CP dated November 20, 2013 of the Government and guiding documents of this Decree.  2. Goods subject to VAT prescribed in Article 3 of the Law on VAT No. 13/2008/QH12 dated June 03, 2008 and the guiding documents on the implementation.  3. Goods that can be carried on airplanes prescribed in Article 12 of the Law on civil aviation of Vietnam dated June 29, 2006 and the guiding documents on the implementation.  4. Goods other than VAT-free goods of the foreigners according to the regulations on the Circular No. 08/2003/TT-BTC dated January 15, 2013 of the Ministry of Finance giving instructions on the VAT refund with regard to the diplomatic missions, consular offices and the representative agencies of the international organizations in Vietnam.  5. Goods that are bought in Vietnam for which the VAT invoices are issued within 60 (sixty) days prior to the date the foreigner leaves Vietnam.  6. Goods bought from a single shop in one day whose value written on the VAT invoices (including the total payment of several invoices of goods bought from a single shop in one day) is at least VND 02 (two) million.  **Article 12. VAT refund fees, amount and currency**  1. Any commercial bank can receive a VAT refund fee that accounts for 15% (fifteen per cent) of the total amount of the VAT of the VAT-free goods that the foreigners take with them when they leave Vietnam through the tax refund border checkpoints.  2. Any foreigner is entitled to a refund that accounts for 85% (fifteen per cent) of the total amount of the VAT of the VAT-free goods that the foreigners take with them when they leave Vietnam through the tax refund border checkpoints.  3. VAT refund currency is VND. If the foreigners want to exchange the tax refunds in VND for freely convertible foreign currency, they can buy foreign currency at the commercial banks under the regulations of the law.  The exchange rates shall be announced by the commercial banks at the time for exchange in accordance with the regulations of the State bank of Vietnam.  **Article 13. Conditions, applications, procedures for appointment of retailers**  1. In order to be appointed as a retailer, the enterprise must:  a) be established and operated in accordance with the regulations of the laws of Vietnam. They must register to sell VAT-free goods in accordance with Article 11 in this Circular at either:  -  Its head office;  - Its branches;  -  Its agents;  b) Comply with regulations on bookkeeping and invoicing; declare and pay VAT using the credit-invoice method.  2. An application for registration of retailer consists of:  a) A written request for permission to sell the goods using the prescribed form in the Appendix 1 in this Circular;  b) A photocopy of the certificate of Business registration or the certificate of Enterprise registration that bears the seal of the enterprise;  c) A copy of the sale brokerage contract between the enterprise and the agent thereof (if the enterprise has a retail agent) that bears the seal of the enterprise.  3. The procedures for the appointment of the retailer:  a) The enterprise sends an application to their supervisory tax authority;  b) The supervisory tax authority shall receive, check and deal with the application as follows:  - If the application is incomplete, the supervisory tax authority shall send a written notification to the enterprise to complete it within three (03) working days from the receipt of it.  - If the application does not satisfy all of the prescribed conditions, the supervisory tax authority shall send a written reply to the enterprise within 07 (seven) working days from the receipt of it.  - If the application is satisfactory, the supervisory tax authority shall send a written report to the Provincial Department of Taxation where the head office of such enterprise is located within 07 (seven) working days from the receipt of it. Such Provincial Department of Taxation shall send a written notification to the enterprise using the prescribed form in the Appendix 2 in this Circular.  **Article 14. Registration of adjustment and termination of sale of VAT-free goods**  That any enterprise approved to sell goods by the Provincial Department of Taxation where its head offices is located wants to adjust or stop selling the VAT-free goods shall be dealt with as follows:  1. If the retailer wants to adjust its sale of the VAT-free goods:  a) The retailer shall send the supervisory tax authority a written request for the adjustment using the prescribed form in the Appendix 8 in this Circular; a photocopy of the sale brokerage contract between the retailer and the agent thereof (if the retailer has a retail agent) that bears the seal of the retailer;  b) The procedures are prescribed in Clause 3 Article 13 of this Circular.  2. If the retailer wants to stop selling the VAT-free goods:  a) The retailer shall send a written notification of the stop of the sale of the VAT-free goods to the foreigners to the supervisory tax authority not later than 30 days from it stops selling tax refund goods;  b) The supervisory tax authority shall check and send a written report to the Provincial Department of Taxation where its head office is located within 30 (thirty) days from the receipt of the written notification of the retailer. The Provincial Department of Taxation shall send a written notification of the stop of the sale of the tax refund goods of the retailer to the retailer, customs authorities and commercial banks.  The retailer shall take down the Sign “VAT-free shop” at its shops when it stops selling VAT-free goods.  3. If the retailer breaches the regulations on the VAT refund in this Circular, the Provincial Department of Taxation shall consider and stop it from selling the VAT-free goods:  a) The Provincial Department of Taxation shall send a written notification of the stop of the sale of the VAT-free goods to the retailer, customs authorities, commercial banks and relevant units;  b) The retailer shall take down the Sign “VAT-free shop” at its shops when it stops selling the VAT-free goods.  **Article 15. Conditions, applications, procedures for appointment of commercial banks as VAT refund agents**  1. The commercial banks appointed as VAT refund agents must be commercial banks eligible for foreign exchange operations and provision of foreign exchange services under the regulations of the law on foreign exchange.  2. The procedures for the appointment:  Any commercial bank wanting to be appointed as a VAT refund agent shall send the Ministry of Finance (the General Department of Customs) these following papers:  a) A written request for the appointment as a VAT refund agent for the foreigners;  b) A photocopy of the written approval for the commercial banks eligible for the foreign exchange operations and provision of foreign exchange services issued by the State bank that bears the seal of the commercial bank.  3. The General Department of Customs shall receive and check the application sent by the commercial bank.  a) If the application is incomplete, the General Department of Customs shall send a written notification to the bank to complete it within three (03) days from the receipt of such application;  b) If the application does not satisfy all of the prescribed conditions, the General Department of Customs shall send a written reply to the bank within 07 (seven) working days from the receipt of it.  c) If the application is satisfactory, the Ministry of Finance (the General Department of Customs) shall cooperate with the State bank in sending a written notification to the commercial bank eligible for the appointment of VAT refund agent within ten (10) working days from the receipt of the complete application.  4. The General Department of Customs shall reach an agreement with the State bank, State Treasuries and General Department of Taxation to notify the Ministry of Finance of the appointed commercial bank which is suitable for the conditions of border checkpoints of local international airports and seaports according to the requests and commitments of the commercial banks.  **Article 16. Terminating VAT refund agents**  1. If any commercial bank that has received a written notification of the eligibility to act as a VAT refund agent from the Ministry of Finance wishes to stop acting as a VAT refund agent shall follow these procedures:  a) The commercial bank shall send a written notification that it will stop acting as a VAT refund agent to the Ministry of Finance (the General Department of Customs) not later than 60 (sixty) days before the day on which it stops acting as a VAT refund agent.  b) Procedures:  b1) The General Department of Customs shall submit the written notification that the commercial bank stops acting as a VAT refund agent to the Ministry of Finance, the State bank, relevant tax authorities and units within 10 (ten) days from the receipt of the notification from the commercial bank.  b2) The commercial bank shall take down the Sign "VAT refund agent" at the tax refund counter when it stops acting as a VAT refund agent.  2. If any commercial bank breaches the regulations on the VAT refund in this Circular, the General Department of Customs shall send a report to the Ministry of Finance to consider and stop the commercial bank from acting as a VAT refund agent.  a) The Ministry of Finance (the General Department of Customs) shall send the commercial bank, the State bank, relevant tax authorities and units a written request that the commercial bank stop acting as a VAT refund agent;  b) The commercial bank shall take down the Sign "VAT refund agent" at the tax refund counter when it stops acting as a VAT refund agent.  **Article 17. VAT refund’s time**  1. The foreigners shall receive their VAT refunds after their VAT invoices are completely checked at the VAT refund counters in the commercial banks and before the time they board the ships or airplanes to leave Vietnam.  2. The customs authorities, commercial banks shall assigned the officials to refund the VAT to the foreigners in everyday including Sunday, public holidays and outside the working hours in accordance with the regulations of this Circular.  **Article 18. Printing, publishing, management and use of VAT invoices**  1. The retailers are responsible for printing the VAT invoices using the prescribed form in the Appendix 3 of this Circular.  The printing, publishing, management and use of the VAT invoices shall be implemented in accordance with the regulations in the Decree No. 51/2010/ND-CP dated May 14, 2010 of the Government regulating the invoices for the goods and service provision; the Decree No. 04/2014/ND-CP dated January 17, 2014 of the Government on the amendments to some articles of the Decree No. 51/2010/ND-CP and Circular No. 39/2014/TT-BTC dated February 31, 2014 of the Minister of Finance giving instructions on the implementation of the Decree No. 51/2010/ND-CP dated May 14, 2010 of the Government and the Decree No. 04/2014/ND-CP dated January 17, 2014 of the Government issuing regulations on the invoices for the goods and service provision.  2. The foreigners shall present their valid original passports or exit and entry permits which are issued by the foreign authorities to the retailers upon their purchase. The retailers shall issue the VAT invoices using the prescribed form in the Appendix 3 of this Circular according to the information on the passports or exit and entry permits and the goods that the foreigners actually purchase.  3. The foreigners shall check the information that the retailers write on such VAT invoices. If the information is inaccurate, they can request the retailer to correct it. If the information is correct, they shall sign such VAT invoices.  4. The retailers shall write “Circular No. 72/2014/TT-BTC” on the corresponding line of the column “Note” of the Declaration of invoices for goods and services (using form 01-1/GTGT issued together with the Circular No. 156/2013/TT-BTC dated November 06, 2013 of the Minister of Finance giving instructions on the implementation of some articles of the Law on Tax administration; the Law on the amendments to the Law on Tax administration and the Decree No. 83/2013/ND-CP dated July 22, 2013 of the Government) upon the declaration of the VAT dossiers, which serves as a basis for the reports under the regulations of this Circular.  5. The information on the VAT invoices that are issued by the retailers shall be stored in the electronic management system of the VAT refund for the foreigners.  **Article 19. Presentation, examination of VAT invoices and goods**  1. The foreigners shall present the customs authorities at the examination counters of VAT invoices and goods with:  a) Passports or exit and entry permits;  b) VAT invoices  c) Goods  2. The customs authorities shall conduct physical inspection of the goods at the counters where the VAT invoices and goods shall be inspected. The inspection shall be conducted as follows:  a) Compare the information on the passports or exit and entry permits with the information on the VAT invoices and the regulations on the tax refund goods prescribed in Article 11 of this Circular;  b) Conduct physical inspection of the goods that need physical inspection according to risk management principles;  c) Write the inspection result; define the types of the goods, calculate the actual VAT that the foreigners shall be refunded in accordance with the regulations in Article 12 of this Circular; sign, stamp on the VAT invoices to confirm the inspection.  d) Update the information about the foreigners and their actual VAT refunds on the database of the customs authorities in charge of VAT refund for the foreigners that leave Vietnam using the prescribed form in the Appendix 4 of this Circular.  **Article 20. Tax refund for the foreigners**  1. After the VAT invoices and goods of the foreigners are inspected, they must present the commercial banks at the tax refund counters with:  a) The airplane or ship tickets;  b) The original VAT invoices of the foreigners, whose types of goods have been defined and VAT refunds have been calculated, that have been stamped.  2. The commercial banks shall:  a) Check the airplane or ship tickets; VAT invoices which have been inspected and stamped by the customs authorities;  b) Write the numbers and dates of the departures of the a airplanes or ships on the VAT invoices;  c) Refund the VAT to the foreigners according to their actual VAT refunds that are calculated by the customs authorities and written in the VAT invoices;  d) Return the airplane or ship tickets to the foreigners;  dd) Store the tax refund dossiers under the regulations of the law.  **Article 21. Payment for advanced tax amount, VAT refund fees**  1. Every 7 days, the commercial bank shall compile a dossier requesting for the reimbursement of the advanced tax refunds and payment of VAT refund fees to which it is entitled and send it to the Provincial Department of Taxation where they register and declare tax. A dossier consists of:  a) A written request for the reimbursement of advanced tax refunds and payment of VAT refund fees using the prescribed form in the Appendix 5 of this Circular;  b) A list of payments to be reimbursed using the prescribed form in the Appendix 6 of this Circular.  2. Within 02 (two) working days from the receipt of the dossier from the commercial bank, the Provincial Department of Taxation where it registers and declares tax shall issue the Decision on Payment using the prescribed form in the Appendix 7 of this Circular as well as made an Refund order using the prescribed form issued together with the Circular No. 156/2013/TT-BTC dated November 06, 2013 of the Minister of Finance giving instructions on the implementation of some articles of the Law on Tax administration and the Decree No. 83/2013/ND-CP dated July 22, 2013 of the Government and send it to such commercial bank and the State Treasury on the same level in order to transfer the money to the commercial bank.   3. Pursuant to the Decision on Payment and Order on refund issued by the Provincial Department of Taxation where such commercial bank registers and submits the tax declarations, the State Treasury shall transfer the money to such commercial bank.  The payment is extracted from the VAT refund fund.  4. Bookkeeping and circulation of documents shall be implemented in accordance with the regulations in Clause 1 and Clause 3 Article 59 of the Circular No. 156/2013/TT-BTC dated November 06, 2013 of the Minister of Finance.  **Article 22. Violation sanction**  Any foreigner, overseas Vietnamese, tax authority, customs authority, tax official, customs official, retailer, commercial bank, relevant organization and individual that breaches the regulations in this Circular shall be penalized in accordance with the regulations in the Decree No. 127/2013/ND-CP dated October 15, 2013 of the Government regulating the penalty for the administrative violations and enforcement of the implementation of the customs administrative decisions, the Decree No. 129/2013/ND-CP dated October 16, 2013 of the Government regulating the penalty for the violations of the laws on taxation and enforcement of the implementation of the taxation administrative decisions and guiding documents on the implementation of these Decrees.  **Article 23. Report regime**  1. The commercial banks shall report the revenues from foreign exchange with foreigners to the State banks under the regulations.  2. The retailers must report the sale of the goods to the foreigners to the supervisory tax authorities using the form in the Appendix 9 of this Circular not later than the 20th of the following months of the quarters in which tax liability arises.  3. The Provincial Departments of Taxation where the commercial banks and retailers register and submit the tax declarations shall monthly cooperate with the State Treasuries and Customs Departments at the same level in reviewing and comparing the VAT that the retailers declare or submit, the VAT and VAT refund fees that the commercial banks receive to ensure the correspondence among them not later than the 10th of the following months. If the figures are not identical, the authorities shall cooperate together in finding the causes and dealing with that to ensure the VAT refund for the foreigners under the regulations.  4. The Provincial Department of Taxation where the commercial banks register and declare tax shall notify them the result of the reimbursement for the advanced tax refunds and payment of tax refund fees; the Provincial Departments of Taxation shall send reports on the operation of local VAT-free shops to the General Department of Taxation pursuant to the regulations of tax administration and this Circular.  5. The General Department of Taxation, the General Department of Customs shall send biannual reports on the implementation of the regulations on the VAT refunds for the foreigners when they leave Vietnam to the Ministry of Finance not later than July 10 and January 10.  **Section 3. IMPLEMENTATION ORGANIZATION**  **Article 24. Transitional provisions**  The units that are selected for experimental refund of VAT on goods of the foreigners that are bought in Vietnam and taken with them when they leave Vietnam shall continue to refund VAT in accordance with the regulations of this Circular.  **Article 25. Implementation effect**  1. This Circular takes effect from June 01, 2014 and replaces the Circular No. 58/2012/TT-BTC dated April 12, 2012 of the Minister of Finance giving guidance on the implementation of the Decision No. 05/2012/QD-TTg dated January 19, 2012 of the Prime Minister on the experimental VAT refund on goods of the foreigners that are bought in Vietnam and taken with them when they leave Vietnam through Noi Bai and Tan Son Nhat International airports; the Decision No. 1317/QD-BTC dated May 28, 2012 of the Minister of Finance on the rectification to the Circular No. 58/2012/TT-BTC of the Ministry of Finance giving instructions on some articles of the Decision 05/2012/QD-TTg dated January 19, 2012 of the Prime Minister on the experimental VAT refund on the goods of the foreigners that are bought in Vietnam and taken with them when they leave Vietnam through the Noi Bai and Tan Son Nhat international airport.  2. If the relevant documents mentioned in this Circular are amended or replaced, such amendments or replacements shall apply.  3. Any difficulty or obstacle that arises during the implementation of this Circular should be reported to the Ministry of Finance (the General Department of Customs) for consideration.  **Article 26. Implementation organization**  1. The Director of the General Department of Customs shall promulgate the Customs procedures for the examination of the VAT invoices and the goods of the foreigners leaving Vietnam, prepare facilities, assign officials and cooperate with the General Department of Taxation in instructing the customs units to refund the VAT to the foreigners, which facilitates the import and export activities as well as the customs administration according to the regulations of this Circular.  2. The Director of the General Department of Taxation shall promulgate the Procedures for the appointment of retailers; instruct the tax authorities at all levels, retailers, commercial banks, relevant organizations and individuals to follow the instructions of this Circular according to the regulations of this Circular within their scope of responsibility.  3. The customs authorities, tax authorities, customs officials, tax officials, foreigners, retailers, commercial banks, relevant organizations and individuals shall implement the regulations of this Circular.  *For the Minister*  *Deputy Minister*  *Do Hoang Anh Tuan* |  |

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