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| **THE MINISTRY OF FINANCE --------** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence - Freedom - Happiness   ---------------** |
| No. 47/2015/TT-BTC | *Hanoi, April 10, 2015* |

**CIRCULAR**

PROVIDING FOR PILOT PROJECT ON IMPLEMENTING THE REGULATIONS ON CUSTOMS AUTHORIZED SUPERVISION AGENT ACCORDING TO THE ROAD TRANSPORTATION AGREEMENT BETWEEN THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM AND THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF CHINA

*Pursuant to the Law on Customs No. 54/2014/QH13 dated Lune 23, 2014;*

*Pursuant to the Decree No.* [*215/2013/NĐ-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=215/2013/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) *dated December 23, 2013 by the Government defining the functions, tasks, entitlements and organizational structure of the Ministry of Finance;*

*Pursuant to the Decree No.* [*08/2015/NĐ-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) *dated January 21, 2015 by the Government providing guidance on the implementation of the Law on Customs in term of customs procedures , examination, supervision and control of customs;*

*Pursuant to the Decision No.* [*74/2014/QĐ-TTg*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=74/2014/Q%C4%90-TTg&area=2&type=0&match=False&vc=True&lan=0) *dated December 24, 2014 by the Prime Minister on the pilot project on implementing the regulations on Customs authorized supervision agent according to the Road transportation agreement between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China;*

*At the request of the Director of the General Department of Customs,*

*The Minister of Finance promulgates the Circular providing for the pilot project on implementing the regulations on Customs authorized supervision agent according to the Road transportation agreement between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China.*

**Article 1. Scope of regulation**

This Circular provides for procedures for application and permission of Customs authorized supervision agent and the operation of the Customs authorized supervision agent; procedures for registration of the *Customs supervision record book on means of transport* and Permit to the driver of the means of transport subjected to customs supervision; customs procedures in the management of Chinese road vehicles and goods allowable to transport within Vietnam’s territory.

**Article 2. Regulated entities**

1. Chinese enterprises with road vehicles (trucks, tractors, trailers, semi-trailer) transporting of goods exported, imported within Vietnam’s territory or in transit through Vietnam’s territory according to the Road transportation agreement between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China.

2. Customs authority, customs officials.

3. Enterprises working as Customs authorized supervision agent.

**Article 3. Interpretation of terms**

In this Circular, these terms can be construed as follows:

1. *The Road transportation agreement between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China (*hereinafter referred to as *Vietnam-China Road transportation agreement)* includes*:*

a) The Road transportation agreement between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China signed on 22/11/1994;

b) The Protocol between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China signed on 11/10/2011 on amendments to the Road transportation agreement between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China;

c) The Protocol between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China signed on 11/10/2011 on the implementation of the Road transportation agreement between the Government of the Socialist Republic of Vietnam and the Government of the People’s Republic of China.

2. A *Customs authorized supervision agent* means a Vietnamese enterprise satisfying the following conditions:

a) Being issued with License for international road transport to carry out goods transport on the conformable routes according to the provisions of the Vietnam-China Road transportation agreement;

b) Having business involving the locations within Vietnam’s territory in which Chinese road vehicles carry out the exchange of goods and within the operation of a Customs authority;

c) Full complying with the Law on Customs;

d) Being permitted to be Customs authorized supervision agent as prescribed in Article 4 of this Circular.

Any Customs authorized supervision agents is the intermediate agent responsible for the road transportation in term of road transport vehicles and goods of Chinese enterprises operated within Vietnam’s territory as prescribed in this Circular.

3. A *Customs supervision record book on means of transport* means a type of document serving the management of vehicles of a Chinese enterprise during the transport of goods exported or imported within Vietnam’s territory or in transit through Vietnam’s territory according to the Vietnam-China Road transportation agreement.

4. A *Permit to the driver of the means of transport subjected to customs supervision* means a type of document serving the management of vehicle operators of a Chinese enterprise during the transport of goods exported/imported within Vietnam’s territory or in transit through Vietnam’s territory according to the Vietnam-China Road transportation agreement.

**Article 4. Procedures for application and permission of Customs authorized supervision agent**

1. The Vietnamese enterprise shall send the General Department of Customs directly or by post a set of application including:

a) A written request for permission to be a Customs authorized supervision agent;

b) A the Business registration certificate: 01 notarized copy;

c) A Licence for international road transport: 01 notarized copy;

d) Documents proving the enterprise with business involving the location specified in point b clause 2 Article 3 of this Circular: 01 notarized copy.

2. Receipt and process of the application:

Within 15 days from the day on which the written request for permission to be Customs authorized supervision agent and the documents specified in clause 1 Article 4 of this Circular are received, the General Department of Customs is responsible for examining the requirements and carrying inspection at the enterprise’s premises if necessary. Based on the conditions prescribed in clause 2 Article 3 of this Circular, the Customs authorized supervision agent shall send the applicant a written response about whether the application is approved or not (if it is rejected, the writing shall contain explanation).

**Article 5.** **The Customs authorized supervision agent**

1. 1. Customs authorized supervision agent contract.

Any Vietnamese enterprise that is Customs authorized supervision agent shall sign a contract with a Chinese enterprise operating vehicles transporting goods that are exported/imported within Vietnam’s territory or in transit through Vietnam’s territory to become the Customs authorized supervision agent of such Chinese enterprise according to the regulations.

2. Deposit

To ensure the conformity of road vehicles transporting goods within Vietnam’s territory with Vietnamese legislation and to ensure the status quo of goods subject to customs supervision, the Chinese enterprise shall pay a deposit at a commercial bank appointed by the Customs authorized supervision agent. Customs authorized supervision agent is the beneficiary of such money. The amount of deposit is VND 2,000,000,000 (VND 2 billion) for each Chinese enterprise regardless of the number of vehicles. Time limit of deposit is the time limit of the Customs supervision contract between the Vietnamese enterprise (Customs authorized supervision agent) and the Chinese enterprise. After such period of time, if there is no expense arisen, the Customs authorized supervision agent shall return the deposit and the interest regulated by Vietnamese commercial banks to the Chinese enterprise at the request of such Chinese enterprise.

3. Reporting activities:

a) The Customs authorized supervision agent shall send a report to the General Department of Customs (the Ministry of Finance), the Police General Department for Administrative Management on Social Order and Safety (the Ministry of Public Security) and the General Department for Road of Vietnam (the Ministry of Transport) periodically in the first week of every December or at the irregular request of a management agency. The report shall include:

a.1) Statistics of enterprises (including the number of vehicles and drivers), locations, area where goods are transported during reporting period;

a.2) Statistics of name, quantity and value of goods exported, imported or in transit that is transport through Vietnam’s territory by a Chinese enterprise during the reporting period;

a.3) The assessment of advantages and disadvantages during the supervision of the transport of goods exported, imported or in transit carried out by a Chinese enterprise within Vietnam’s territory during the reporting period; the violations (if any) and other relevant issues.

b) The violations of the Chinese enterprise during the implementation of the Customs authorized supervision agent contract shall be promptly reported to the Customs Departments where the Customs supervision record book on means of transport is issued. If the Customs authorized supervision agent discovers that the Chinese enterprise commits violations against the legislation of Vietnam during the transport of goods that are exported, imported within Vietnam’s territory or are in transit through Vietnam’s territory, such agency shall make a writing specifying the violations of the Chinese enterprise and request the Customs Departments to suspend the issuance of Customs supervision record book on means of transport for such enterprise.

On the basis of the request of the Customs authorized supervision agent, the Customs Departments issuing the Customs supervision record book on means of transport shall consider and verify the information in the report of the Customs authorized supervision agent. If the Customs Departments agree with the report of the Customs authorized supervision agent, a written notification of the halt of issuance, the imposition of penalties or the revocation of the Customs supervision record book on means of transport and the documents about the permission for the operation as Customs authorized supervision agent including the explanation shall be sent to the Customs authorized supervision agent and the Chinese enterprise.

**Article 6. Procedures for application for Customs supervision record book on means of transport and Permit to the driver of the means of transport subjected to customs supervision.**

1. Any Chinese enterprise wishing to transport goods exported/imported within Vietnam’s territory or in transit through Vietnam’s territory shall follow the procedures for application for Customs supervision record book on means of transport and License for operation of goods transportation vehicles at the office of Customs Departments of the boundary province where the transit is carried out through a Vietnamese enterprises and the Customs authorized supervision agent.

2. The applicant shall submit 01 set of application for Customs supervision record book on means of transport and Permit to the driver of the means of transport subjected to customs supervision including:

a) 02 original of the form in Appendix 1 enclosed herewith;

b) 02 original of the form in Appendix 2 enclosed herewith;

c) 02 original of the form in Appendix 3 enclosed herewith;

d) The Customs authorized supervision agent contract: 01 copy enclosed with the original for comparison;

dd) An unexpired confirmation of deposit payment that is issued by commercial banks: 01 copy enclosed with the original for comparison;

e) A License for international road transport for road vehicles transporting goods operated on the routes within the territories of the two countries: 01 copy enclosed with the original for comparison;

g) Other documents, including:

g.1) With regard to Chinese enterprises:

g.1.1) The Business registration certificate;

g.1.2) The Certificate for transportation with containers;

g.1.3) The passport or similar documents of the legal representatives of the enterprise.

g.2) With regard to road vehicles of Chinese enterprises:

g.2.1) The Certificate of vehicle registration;

g.2.2) The Certificate of technical safety and environmental protection;

g.2.3) The Certificate of compulsory insurance and the Certificate of civil liability insurance for the third party issued by a Vietnamese insurer;

g.2.4) 02 frontal photos of the tractor which is tilted 45 degree (with the size of 10 cm x 15 cm), with visible license plate and sides. 02 frontal photos of the trailer (with the size of 10 cm x 15 cm), with visible license plate.

g.3) With regard to drivers operating road vehicles of Chinese enterprises:

g.3.1) A labor contract;

g.3.2) A driving license;

g.3.3) The passport or similar documents of the driver;

g.3.4) 02 portraits of the driver with the size of 3x4

The documents specified in point g clause 2 Article 6 of this Circular shall be notarized and translated into Vietnamese and enclosed with the original for comparison.

The documents specified in clause 2 Article 6 of this Circular shall be issued by Chinese competent agencies, the certificates shall be consularly legalized and translated, notarized according to the regulations.

3. Receipt, process and result of the application:

Within 07 days from the day on which the application for Customs supervision record book on means of transport and Permit to the driver of the means of transport subjected to customs supervision is received, the receiving Customs Departments are in charge of examining, comparing, determining the conformity of the documents specified in clause 2 Article 6 of this Circular and issuing the applicant with the Customs supervision record book on means of transport (according to the form in Appendix 4 enclosed herewith) and the Permit to the driver of the means of transport subjected to customs supervision (according to the form in Appendix 5 enclosed herewith).

**Article 7. Management of Chinese road vehicles and goods transported within Vietnam’s territory**

1. Principles:

a) Chinese road vehicles shall operate only on the routes prescribed in the Vietnam-China Road transportation agreement and shall exchange goods and fulfill the customs procedures only at the location with Customs agencies.

b) Chinese road vehicles shall take examination and inspection from customs authority during the transport of goods within Vietnam’s territory according to the legislation on customs.

2. Management of road vehicles:

a) With regard to road vehicles entering Vietnam’s territory:

a.1) Before following customs procedures for entry, the driver or the representative of the Chinese enterprise shall present the Customs supervision record book on means of transport and relevant documents to the Customs authorized supervision agent to verify, serving the statistical work, the report and determination of responsibilities of the Customs authorized supervision agent when a Chinese road vehicle enter Vietnam’s territory and travel to the delivery point.

a.2) Sub-departments of Customs at the checkpoints are responsible for the customs procedures of road vehicles entering Vietnam as prescribed in the Circular No. [42/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=42/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated march 27, 2015 by the Ministry of Finance.

a.3) Immediately when the customs procedures of vehicles entering Vietnam finished, the Customs official shall sign and affix the seal on Customs supervision record book on means of transport to certify the information provided by the declarant.

a.4) Immediately when the Chinese road vehicle reaches the delivery point, the driver or the representative of the Chinese enterprise shall present the Customs supervision record book on means of transport and relevant documents to the Customs authorized supervision agent to verify and present them to Sub-department of Customs at the delivery point for examination. If the information is conformable, the customs official shall sign and affix the seal on the Customs supervision record book on means of transport and return it to the driver or the representative. If the information is unconformable or denote violations (for example the time of transport is unconformable), then the Sub-department of Customs of the delivery point shall inspect and handle the violations according to the regulations (if any).

b) With regard to road vehicles leaving Vietnam’s territory:

b.1) Before following customs procedures for leaving, the driver or the representative of the Chinese enterprise shall present the Customs supervision record book on means of transport and relevant documents to the Customs authorized supervision agent to verify, serving the statistical work, the report and determination of responsibilities of the Customs authorized supervision agent from the time the vehicle is at the delivery point until such vehicle leave Vietnam’s territory; concurrently, theCustoms supervision record book on means of transport and relevant documents shall be presented to Sub-department of Customs of the delivery point to confirm the information.

b.2) Immediately when the Chinese road vehicle reaches the leaving point, the driver or the representative shall present Customs supervision record book on means of transport and relevant documents to the Customs authorized supervision agent to verify and to confirm the finish of responsibilities of the Customs authorized supervision agent when the vehicle reaches the location where leaving procedures is carried out.

b.3) Before following the customs procedures of a vehicle leaving Vietnam's territory, the driver or the representative of Chinese enterprise shall present the Customs supervision record book on means of transport and relevant documents to the Customs authorized supervision agent of the delivery point to verify and present them to Sub-department of Customs for confirmation. If the information is conformable, the customs official shall sign and affix the seal on the Customs supervision record book on means of transport and return it to the driver or the representative. If the information is unconformable or denote violations (for example the time of transport is unconformable), then the Sub-department of Customs at the checkpoint shall inspect and handle the violations according to the regulations (if any).

b.4) The Sub-department of Customs at the checkpoint are responsible for the customs procedures applicable to road vehicles leaving Vietnam as prescribed in the Circular No. [42/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=42/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) dated march 27, 2015 by the Ministry of Finance.

3. Management of goods:

a) The Sub-department of Customs at the checkpoint and the Sub-department of Customs of the delivery point are responsible for the customs procedures, customs supervision and inspection of goods that are transported for exchange within Vietnam’s territory according to the regulations applicable to exported goods or imported goods under the customs supervision as prescribed in the Law on Customs, the Law on Commerce, the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) the Decree No.[187/2013/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=187/2013/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) and guiding documents by the Ministry of Finance and the General Department of Customs.

b) The Sub-department of Customs at the checkpoint and the Sub-department of Customs at the delivery point are responsible for the customs procedures, customs supervision and inspection of goods that are transported for exchange within Vietnam’s territory according to the regulations on customs procedures applicable to transport of mixed goods in case goods in the container are declared Full-Container-Load (FCL) and are responsible for ensuring the customs supervision conformable to the regulation.

c) If goods that are transported for exchange within Vietnam’s territory are declared Less-than-Container-Load (LCL) or Less-than-Truck-Load (LTL) and are transport by tractor-trailers with the arrival place is a container freight station (CFS), then such goods shall be transported to a place where a Customs agency is located.

4. If the customs authority has sufficient basis to prove that there is legal violation during the transport of goods within Vietnam’s territory, the Customs authorized supervision agent shall be notified for cooperation in handling. The deposit in the bank will be spent on relevant expense. If the amount of the relevant expense is over the deposit, then the Customs authorized supervision agent and the Chinese enterprise shall pay such expense.

**Article 8. Effect**

1. This Circular comes into effect after 45 days from the day on which it is signed. This Circular is in effect until February 10, 2017.

2. During the implementation, if the relevant documents mentioned in this Circular is amended or replaced, the new ones shall prevail.

3. The Customs authorized supervision agents are responsible for implementing the legislation and the provisions of this Circular.

4. Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Finance (the General Department of Customs) for consideration, guidance and solution./.

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|  | **PP. THE MINISTER**  **THE** **DEPUTY MINISTER     Do Hoang Anh Tuan** |