

## **03. Type of manufacturing exports**

### **Customs procedures for export product :**

Customs procedures for export products abroad shall comply with the export of goods trade with the Decision issued by the General Directorate of Customs , in addition due to the characteristics of this type also have add the following :

- As a reality check goods inspectors collated material form was saved when importing raw materials constituting the actual product exports ; comparison of actual exports against the norm registration materials have been presented by now .

- b - In case of units of Customs procedures for export products is not as units of Customs procedures for importing the raw materials prior to filing the export declaration registration :

- Department of Customs import procedures where material transfer record comments gate customs sub-department procedures exported products exported in the form of a written notice NSXXK to businesses in the form of .... attached hereto ; pay for enterprises included in the dossier submitted to the Department of Customs gate to export procedures ; saved 01 written notice to the other track ;

- Department of Customs procedures gate of export products for businesses .

### **5. For the case of products exported in the form of import and export in place:**

Follow the customs procedures for import and export goods in place .

### **6 . Settlement of imported raw materials to produce goods for export:**

#### **a. Principles of settlement:**

- All export declarations , imports have to be liquidated in order of time , import and export declarations earlier liquidated . In case imported materials are not put into production or production but not liquidity , businesses must explain to the customs office when the procedures liquidity .

- Import declaration must be material before export declarations ;

- An import declaration may be material liquidity several times ;

- An export declaration is only used once to liquidity ;

- In case an export product is manufactured from raw materials imported by business type and enter the part NSXXK imported raw materials in the form of liquidity NSXXK in this form ; component materials

imported under type of business entry procedures prescribed reimbursement for imported raw materials for the production of goods for domestic consumption then find export markets and raw materials put into the production of export goods , made products exported abroad ;

**b. Responsibilities of the settlement enterprise:**

- The enterprise has the responsibility to report , explain and calculate fully , promptly and accurately on the import of raw materials , manufacturing products for export goods and the implementation of tax obligations related relating to the customs authorities .

- Corporate filing settlement units in customs registration of customs declarations for imports ;

- Profile settlement include :

+ A list of import declarations materials included in the settlement ;

+ A list of declarations of exported products included in the settlement ;

+ Report raw materials used to produce goods for export ;

+ Report Export - Import - existing materials ;

+ Report taxed on imported raw materials .

Synthesis Report + tax .

**c. If the time limit for submission of tax payers new export taxes or export products shall be handled as follows:**

- For the raw materials imported for use in the manufacture of products , but the product does not export tax shall be calculated as from the 31st day (from date of registration of the customs declaration ) to date payment;

- As for raw materials , imported materials used to manufacture products and have exported beyond the tax payment time limit shall be calculated from the date the tax deadline for tax payment to the date of filing or the date tax ( if paid before actual export tax ) .

- For the case of a taxpayer applies the tax payment deadline of 275 days or more than 275 days but not export or export products outside the time limit for tax payment , the taxpayer must pay tax ( export case products outside the time limit , the taxpayer must pay the tax when the tax payment time limit shall apply and be refunded the tax paid when the products actually exported ) and sanctioned as above .

**d. Responsibility for management of the customs authorities**

- Pursuant to the settlement documents submitted by enterprises , customs inspection records . In case of detecting signs of law violation will be handled according to law . Where the full profile , valid , accurate decisions , the tax consequences under the provisions of the tax law to export goods , import goods .

## Other services



### [10. Transfer gate](#)

Transfer gate

[Read more 10. Chuyển cửa khẩu](#)



### [09. Textiles and clothing](#)

Textiles and ...

[Read more 09. Hàng dệt may](#)



## [08. Type of temporary import for re-export or temporarily exported at home](#)

Type of ...

[Read more 08. Loại hình tạm nhập - tái xuất hoặc tạm xuất - tái nhập](#)



## [07. Loại form of export processing enterprises](#)

Loại form ...

[Read more 07. Loại hình xuất của doanh nghiệp chế xuất](#)



## [06. Type of non-tradable](#)

First, we ...

[Read more 06. Loại hình xuất phi mẫu dịch](#)



## [05. Type of transitionally](#)

Procedures for ...

[Read more 05. Loại hình xuất gia công chuyển tiếp](#)