

## **07. Import of type export processing enterprises**

### **A. Opening declaration :**

#### **1 . Domestic enterprise sales for EPE ( do norms ) , how - TC model declarations HQ/2002-TC**

- Local businesses open XKD - MND type , xsx - TC
- EPE opened NSX - type TC

#### **2 . Domestic enterprise sales for EPE ( do not norms ) , how HQ/2002-XK declaration form ; HQ/2002-NK**

- Local businesses open XKD - MND type , XDT - SXX
- EPE open type of NDT - EPZ

#### **3 . EPE sell products for domestic enterprises are making declarations - TC model HQ/2002-TC**

- Local businesses opening each type of export
- EPE open - type SXX TC

#### **4 . EPE EPE sell products for the do - TC model declarations HQ/2002-TC**

#### **5. DNCX scrap for domestic enterprises shall make declaration form HQ/2002-XK ; HQ/2002-NK**

- Local businesses open NKD - type MHD
- EPE open type XDT - KD

### **B. The right to buy and sell goods between export processing enterprises to the domestic market**

1 . During operations , export processing enterprises purchase goods from domestic market for production , processing , recycling , assembling goods for export or for export , except for goods subject to export ban .

2 . Export processing enterprises were sold in the domestic market following goods :

- a) Products by export processing enterprises and not banned imports ;
- b ) Products by export processing enterprises that domestic market demand ;

c ) scrap product obtained in the production process are not banned from import or subject to be imported under the provisions of law .

3 . Relationship purchase and sale of goods between export processing enterprises to the domestic market comply with the provisions of the law on trade .

### **I.To enter this kind of material for the production of export goods:**

1.Hang exports and imports between the foreign EPE :

Raw materials and supplies imported for export production : EPE import procedures , export procedures promulgated in Decision - GDC 874/QD 15 / 05 / 2006 of the General Administration of Customs , except the tax declaration , the relevant work performed in accordance with procedures promulgated Decision dated 25/05/2006 929/QD - GDC s General Administration of Customs .

2 . EPE goods traded between the domestic market : EPE and domestic enterprises as stipulated in Article 15 of Decree 108/2005/ND-CP dated 22/09/2006 of the Government :

2.1.Hang goods traded between the domestic market : EPE and local companies signed a purchase agreement between the two parties , customs procedures follow the steps and use the type of import and export declarations in place under 928/QD - GDC Decision dated 25 / 05 / 2006 of the General Administration of Customs ( not required to satisfy the conditions at the place of import ) .

2.2.Phe or scraps obtained in the production process also commercially sold in the domestic market :

+ Scrap valid commercial products of the type sold on the domestic market , domestic enterprises import procedures prescribed for goods imported under the contract of sale of goods .

+ Waste , waste no commercial value , EPE wants to have destroyed the written approval of the environmental management agency . The destruction comply with the law , under the supervision of the Department EPE Customs management .

3 . The liquidity profile of the type of EPE SXXK enter :

Liquidity profile 3.1.Ho comply with the provisions of Point X , Section 2 , Part B , No.112/2005/TT-BTC Circular dated 15/12/2005 ; 04 form hereto liquidity include :

- The sum of import customs declarations materials : Sample 01/HSTK-CX
- The sum of the export customs declarations Product : Model 02/HSTK-CX .
- A list of materials consumption per unit of imported products : Form 03/DKNNLNK-CX .
- A report on import , export and import of raw materials exist : Form 04/HSTK-CX ;

3.2.Moi you once liquidity ; filing deadline at the latest liquidity 15th of the first month of the following quarter .

### **II. With processing type :**

1.DNCX processing goods with foreign traders :

Follow the instructions in 69/2004/QD-BTC 08/24/2004 Decision of the Ministry of Finance .

2.DNCX hire domestic outsourcing enterprises :

Domestic firms to undertake processing of customs procedures as required for the processing of goods for foreign traders in the Customs Branch Manager with Decision No. EPE 69/2004/QD-BTC 08/24/2004 Ministry of Finance .

3.DNCX processed for local businesses :

Enterprise inland customs procedures as required for the processing of goods for foreign traders in Customs Department under the management EPE 69/2004/QD-BTC 08/24/2004 Decision of the Ministry of Finance main .

4 . For processed goods between EPE EPE together then processed for customs procedures prescribed for goods processed for foreign traders follow 69/2004/QD-BTC decision 08/24/2004 Ministry of Finance .

5 . The duration and liquidity profiles comply with the Decision of 24.08.2004 69/2004/QD-BTC Ministry of Finance .

**III . For goods of fixed assets :**

1.Hang imports : follow the procedure prescribed on the basis of a written proposal of corporate directors , together with a list of goods imported to create fixed assets ( item details , quantity and type ) , does not require business registration procedures to the list of goods imported to create fixed assets tax-free .

2.Thanh reasonable fixed assets :

- For the EPE foreign investment shall comply with the provisions of Point 4 , Part II , No.04/2007/TT-BTM Circular of the Ministry of Trade ( now the Ministry of Industry and Trade ) .

- For domestic EPE : Ministry of Finance is an official document exchange with the ministries concerned . Consequently , the General Department of Customs shall have the written instructions.

**IV . Some specific activities of EPE :**

1.Hang of internal rotation in EPE not make customs procedures .

2.Hang cultural exchange between the EPE EPE with customs procedures follow the steps and use the import and export declarations in the form of on-site follow - GDC 928/QD Decision dated 25 / 05 / 2006 of the General Department Customs ( not required to satisfy the conditions in place for import and export ) .

3 . Treatment for materials , supplies imported when the competent authorities allow this kind of business transformation from a business EPE ( DN ) normal and vice versa :

3.1.Truong the EPE type conversion from a normal DN :

Liquidation of raw materials and imported materials ;

- Identify materials and supplies inventory ;

-Make the tax arrears as prescribed ;

- Time of liquidity and identify materials and supplies inventory done before opening export and import declarations in the form of normal business .

3.2 . Where DN type conversion from normal to EPE :

Enterprise - report the number of materials , supplies and inventory ;

Customs check - materials , supplies and inventory ;

- Time of inspection reports and materials . Inventory of supplies made before the open declaration of imports by type of EPE .

In the process of implementing this document , if any arising problems beyond their competence to the provincial , city promptly report to the General Department for consideration and settlement. / .

## Other services



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

Tru goods specified in paragraph 2 of this Article , the other commodities are allowed to do business in a manner transshipped ; procedures transshipped ...

[Read more 11. Chuyển cửa khẩu](#)



## 10. Textiles and clothing

Implementing Document No. 6450/TCHQ-CNTT 15/11/2007 s General Administration of Customs , Binh Duong Customs Department customs declaration guide for textile exports to the U.S. market ...

[Read more 10. Hàng dệt may](#)



## 09. Type of non-commercial

- Goods exported and imported non-tradable goods is not prohibited imports , prohibited exports and import-export in accordance with the conditions specified on the list ...

[Read more 09. Loại hình nhập phi mậu dịch](#)



## 08. Type of temporary import for re-export or temporarily exported for

Traders Ministry of Commerce has been licensed for temporary import for re -export through the international border , international port then re-export requirements through the ...

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



## 06. Type enter transitionally

Processed products of processing contracts are used as raw materials for other processing contract in Vietnam

[Read more 06. Loại hình nhập gia công chuyển tiếp](#)



## 05. Enter outsourcing

Customs procedures for export of processed products : made as customs procedures for goods exported under ...

[Read more 05. Nhập gia công](#)