

# 1. Type of business integration

## **Step 1: To receive dossiers , preliminary examination , registration declaration , decision forms , and level of inspection:**

The work of this step include :

1. Enter the tax code s import and export enterprises to check conditions allow open declaration of business on the system ( compulsory or not ) and the grace test , guaranteed tax ;

1.1. If not allowed to register the declaration announcement by votes required for the operation of customs declaration said that the reason was not allowed to register the declaration;

1.2. If the registration statement , the preliminary examination conducted customs documents (implemented as defined in point III , Section I, Part B of Circular No.112/2005/TT-BTC ) . If the claim is valid declarations to enter information into the computer system :

a. In case of admission records manually ( paper records ) , the machine enter the information on the customs declaration , the value declaration and other relevant information ( if any ) . Where flow records are in green tax voucher tax receivable as prescribed .

b. In case of admission of customs declaration by electronic media ( floppy disk , network communication ... ) , the updated data into the computer system and other relevant information ( if any ) ;

2. After entering the information into the computer , the information is automatically processed ( according to the program of risk management systems ) and taken form order , check the level .

Order forms , inspection level includes a number of specific criteria attached form , there are 3 different levels ( levels 1 , 2 and 3 respectively green , yellow , red ) .

- Level ( 1 ) : free detailed inspection records and inspection of actual goods ( the green channel ) ;

- Level ( 2 ) : detailed test records and inspection of actual goods ( gold stream ) ;

- Level ( 3 ) : check profile details and actual goods inspection ( red channel ) .

Order forms and checks the level of the ( 3 ) ( red channel ) there are 3 levels of actual test (implemented as stipulated in Circular No.112/2005/TT-BTC ) as follows :

+ Levels ( 3 ) . A : Check the entire shipment ;

+ Levels ( 3 ) . B : Reality Check 10% of shipments , if no violation is detected , the conclusion of the

inspection , if found to have violated the test continued until the conclusion of the violation .

+ Levels ( 3 ) . C : Reality Check shipments to 5 % , if no violation is detected , the test ends , if a violation is continued until the test is concluded extent range .

### 3. The proposed case officers forms , inspection levels :

3.1. For the Customs Department , where computers are not able to classify flows , officials who automatically receive documents on the basis of the classification criteria for enterprises ( enterprises better abide by the customs law , business repeated violations of customs laws ) , commodity policy , other information ... proposed form , and check the level recorded in the corresponding box on the form order , inspection level ( pre-printed ) and transfer the same command file customs forms , inspection level for Leadership Department to review the decision .

3.2. For cases identified computer forms , checks the level on the order but customs officers found the identification of the computer is not accurate because of the information at the time of system procedures computer is not fully integrated (note the information on policies and commodity goods are entitled to preferential customs procedures ... ) , timely processing , the proposed forms and other test level by recorded in the corresponding box on the form order , check the level , record the reason of adjustment and transfer the dossiers of customs forms and orders , inspection level for Leadership Department to review the decision .

4. End of the receipt and preliminary examination records , registration and public declaration in Form order step 1 , the level of customs inspection , sign and seal numbers in square step for civil servants 1 on the order form , check the level of customs officers and registration box on the customs declaration .

5. Convert all documents attached form order to check the level Leadership Department to consider and decide on the form and severity of customs inspection and record the direction of the steps ( if any ) ;

6. Department leaders decide on the form and severity customs inspection . After deciding Leadership Department forms , customs inspection level , the rotation profile is as follows :

#### 6.1. For the green channel profile :

a. Leadership Department officials returned to step 1 to certify and stamp numbers in square procedure for certification of customs on the customs declaration ( box 26 on export goods declaration , form HQ2002XK or box 38 on the import declaration of goods , samples HQ2002NK ) ;

b. After signing in square stamp certification of customs procedures on customs declarations , officials moved the step 1 records for collectors of customs fees , seal and customs procedures return the declaration to the customs declaration .

#### 6.2. For the record flow of gold , red channel :

Department leaders and civil servants transferred to the step 2 to check profile details , rates , taxes .

### **Step 2: Check the profile details , rates , taxes :**

The work of this step include :

1. Detailed examination of records (implemented as defined in III.1.2 , Section 1, Part B of Circular No.112/2005/TT-BTC) ;

2. Check price calculation and inspection codes , regulations and tax policies (implemented as defined in III.3.5 , Section 1, Part B of Circular No.112/2005/TT-BTC ) and consultation rates ( if any) in accordance with the inspection, determine the dutiable value of goods imported or exported by the General Department of Customs issued ;

3. If the records check details see fit , then enter the information into the computer to accept and print voucher to collect tax under the provisions of the Finance Ministry .

4. End of the test in step 2 above , Recording test results detailed records on the form order level test (to be servants step 2 ) and record the test results on the tax declaration customs ( recorded tax check box section ) , signed and stamped by the official code to the form order , the level of customs inspection and customs declaration on . Where there are several customs officers inspect the detail records , all the officers had to sign a confirmation test to the test results recorded on the customs declaration form and on command , check the level customs under the guidance of the Leadership Department . Specifically as follows :

4.1. For the record gold flow test results detailed profile consistent with the declaration of the customs declaration :

a. Certify and stamp numbers in square procedure for certification of customs on the customs declaration ( box 26 on export goods declaration , or Block 38 on the form HQ2002XK declaration of imported goods , samples HQ2002NK ) . Where there are more customs officers and officials inspect the implementation of the final inspection by the head office or sub-department , only to certify the confirmation box has customs procedures on the Customs declaration important ;

b. Move the file to the collector of customs fees , stamp did customs procedures and return the declaration to the customs declaration .

4.2. For the red channel profile has detailed test results in accordance with the declaration of the customs declaration and / or issues to note is written to the command form , check the level and transferred to Customs officials perform step 3 .

4.3. If you examine the detail records ( yellow and red ) to detect any difference , is not appropriate , necessary adjustment , doubt or violate the proposed remedies and transferred to the Department leaders consideration and decision :

- Customs clearance or temporarily cleared , and / or
- Check or change the actual inspection of goods , and / or
- Consultation rates , and / or
- Expert opinions goods , and / or
- Make a written record certification / Minutes of violations of customs regulations .

5. Implement procedures for tax exemption , tax reduction ( if any) under the provisions of Circular No. 113/2005/TT-BTC dated 15/12/2005 of the Ministry of Finance and the regulations and guidelines of the General Customs.

### **Step 3: Check the actual goods**

This step by the official assigned to check the goods actually carried out . The actual inspection of goods is done by machinery and equipment such as scanners , electronic scales ... or manual testing . The record actual test results to ensure goods clear enough information about the goods necessary to ensure pinpointed commodity codes , rates , commodity taxes .

Works in this step include:

1. To receive a written proposal of the enterprise to adjust the declaration of the customs declaration before the actual inspection of goods , the proposed Department leaders to consider and decide ( if any) .

2. Conduct a physical inspection of goods:

2.1. Check the status of packaging and sealing of goods ;

2.2. The actual inspection of goods according to the instructions in the command form , check the level ( the actual test performed under the guidance of points III.2.2 and III.3 , Section 1 , Part B of Circular 112 / 2005/TT-BTC ) ;

3. Remember the actual test results on the customs declaration ; required to describe how the specific inspection items to be inspected , all the information necessary to determine the commodity classification code , price tax and related issues . Signed and stamped numbers in square result part of the customs check on the customs declaration ( all civil servants and conduct actual inspection must sign , seal numbers in square this ) .

4. Enter the actual test results on the computer system .

5. Handling of test results :

5.1. If the test results of actual goods in accordance with the declaration of the customs declaration shall certify and seal numbers in square certification of customs procedures on customs declarations . In case , there are many public officials inspect the goods , the actual certifying the confirmation box has customs procedures on customs declarations just a sign representing the assignment , specify Department of Leadership .

Move the file to the collector of customs fees , stamp did customs procedures and return the declaration to the customs declaration .

5.2. If the actual test results commodities deviation from the statements of the customs declaration , the proposed remedies and transferred to the Department s leaders to consider and decide :

- Check the tax calculation and decision- adjust the tax to be collected , and / or

- Make a written record certification / violation record , and / or

- Customs clearance or temporarily cleared .

**Step 4: Collection of fees for customs procedures have been stamped customs declaration forms and pay the customs declaration**

The task of this step include :

1. Check the tax receipts , bank guarantees / credit institutions on the tax amount payable for goods tax

payable immediately ;

2. Thu customs fees ;

3. Did the stamp of customs procedures ( sample No. 3 issued in conjunction with Decision dated 11.23.2001 120/2001/QĐ-TCHQ ) into the right corner on the front of the customs declaration ( closed symbols override HQ/2002-NK declaration or HQ/2002-XK ) ;

4. In a book and pay customs declaration for the customs declaration ;

5. Handover to the response division of Receipt form , customs handover issued with this process ( sample 02 : PTN-BGHS/2006 ) .

### **Step 5: Recompilation profile**

- Get profile from customs collector of customs fees ;
- Blessed packet according to the review of dossiers by the General Department of Customs issued .

## **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](#)



## [07. Import of type export processing enterprises](#)

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

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



## [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](#)