

4. Enter investment

A. Imported Goods

Imports of goods is a collection of machines of headings , subheadings 84,85,86,88,89,90 It applies the principle of classification according to the machine to calculate import tax . Cases where the main machine tax rates higher than the machinery industry IMPORT others list the application selected according to the primary classification or classification of each machine .

- If the outside set of machines, including imports goods packaging materials , raw materials , fuels , factories ... these items comply with the principles of correct classification for goods in HS that

set of machine - applied principle classified according to the main machine including : at least 2 or more computer devices , in one or more of the headings and subheadings in Chapters 84,85,86,88,89 , 90. Tap of these machines can be a combination (eg, a combination of machinery and equipment including TV broadcasting equipment , communication equipment , cameras ...) or it could be a wire assembly (eg clothing lines including sewing machines , overlock machine , machine polar cap , machine design , sewing table , cutting machine ...) . different machines of these machines have additional properties linked to support concurrent or consecutively perform separate functions of each machine and the whole system

- Assemble machinery is applied on the classification according to the machine on to:

* Imported from one or many different markets , originating from one or more areas or from different countries , enter the same flight or flight but not the same set of machinery and equipment imports constitute a combination or a chain with a chain equipment interconnected nature complement each other to simultaneously or consecutively perform separate functions of each machine and the whole system .

* If you set the machine to purchase both imported and domestically produced , then the machine must be imported and they form a complex or a chain with a chain equipment interconnected nature complement each other to concurrently or consecutively perform separate functions of each machine and the whole system .

Set of subjects using both imported machinery and purchase of domestic production must declare and be responsible before the law for this declaration , if the declaration is false in addition to import duty arrears also sanctioned administrative and criminal prosecution .

B. Profile import of machinery and equipment to create fixed assets

- Technical -economic feasibility of investment projects or the entire device or devices in sync is approved by the competent authority , stating the title of machinery and equipment import and local purchase

- Specialized management agencies as the Ministry of Industry (textile production) , MCI (printer) ,

Ministry of Agriculture and Rural Development (fruit and vegetable processing machine) ... confirms the set of the imported machines and take responsibility before law for the accuracy of the determination. They have problems in identifying the primary agency specialized management and exchange of the Ministry of Finance ministries related to identify the main machine tax bases IMPORT

- Import dossier including : contracts , packing list , other documents indicate the names of the imported equipment and machinery

C. The registration procedure

1 / registration procedure creates a list of goods of fixed assets are exempt from import tax for the first investment project :

a. Before carrying out customs procedures for goods imported to create fixed assets are exempt from import tax , businesses must register a list of goods imported duty free for all investment projects or phased implementation each project work items of the project with the customs authorities in the form attached to this letter 01 .

b . Location and registration procedures comply portfolio guidance at Point 2, Section I, Part D of Circular No. 59/2007/TT-BTC dated 14/06/2007 of the Ministry of Finance and Public Document No. 4537/TCHQ-KTTT 09/08/2007 s General Administration of Customs on registration procedures the list of goods exempt from import taxes and related guidance documents .

Where the local Customs Department to authorize the Customs Department to register the list of goods imported duty free , authorized to sign and stamp the Customs Department as specified in Clause 3, Article 10 of Decree No. 110 / 2004/ND-CP dated 08/04/2004 of the Government on the work of :

c . Registration dossier :

- The text accompanying the list of duty-free business registration request to create the list of imported fixed assets tax-free imports of investment projects , committed to using the right purpose .

- Investment certificates or investment licenses or certificates of investment preferences (copy) ; produce the original for comparison .

- Technical -economic feasibility of investment projects (copy) ; produce the original for comparison .

d. Stamp tracking , and reconciling the duty free imported goods comply with the written form enclosed with this 02 .

2 / Customs procedures for goods imported to create fixed assets are exempt :

a. Where customs procedures :

Business conduct customs procedures at the Customs Department where imported goods or the Customs Department building projects .

b . Customs procedures :

- Customs procedures comply with guidelines for export and import trade in Section 1 . Part B No.112/2005/TT-BTC Circular dated 15/12/2005 of the Ministry of Finance and Decision dated 15/5/2006 874/QĐ-TCHQ s General Administration of Customs.

- Profile and order duty free , tax-free settlement procedures for goods imported to create fixed assets investment projects carried out under the guidance at Point 2 , Point 3 , Section I , Part D of Circular No. 59/2007/TT-BTC dated 14/06/2007 of the Ministry of Finance .

- As importers of goods every record on the list of duty-free imported goods already registered , Department of Customs procedures for import shipments final confirmation of all goods imported to the monitoring cards except backwards (now the present) and enterprises to send 01 copies of this form to the Customs Department registration and stamp catalog deduction monitoring to track .

3 / Customs procedures for goods imported to create fixed assets investment projects not eligible for import duty exemption shall be applicable to imported goods trade business is not registered list of goods imported to create fixed assets customs .

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](#)