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## TAX & LEGAL ALERT

Draft Decree amends, and supplements Decree No. 08/2015/ND-CP on customs procedures, inspection, and supervision

September 2024



## Update on Draft Decree relating to customs procedures, inspection, and supervision

### The context

On 06 September 2024, the General Department of Customs issued Official Letter No. **4277/TCHQ-GSQL** to Vietnam Business Associations, requesting comments on the **Draft Decree** to amend Decree No. 08/2015/ND-CP ("**Decree 08**") relating to customs procedures, inspection, and supervision. This Draft Decree provides additional amendments to those stated in Official Letter No. 13743/BTC-TCHQ that was submitted to the Prime Minister on 27 December 2022. Key amendments can be found as follows.

### I. In-land export-import arrangement

01

Article 35, Decree 08 will be revoked in full.

02

Moving forward, companies adopting business activities under:

- import for export processing  
(currently regulated under point a, Clause 1, Article 35, Decree 08); or
- export processing enterprise  
(currently regulated under point b, Clause 1, Article 35, Decree 08)

can continue to follow the guidance under Article 86 of Circular No. 38/2015/TT-BTC as amended by Circular No. 39/2018/TT-BTC, to complete in-land export-import declarations.

03

Other in-land export-import declarations (currently regulated under point c, Clause 1, Article 35 of Decree) can be applied up to 01 year - counting from the date of issuance of the **new Decree to amend Decree 08**.

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## II. Other amendments

In addition to the in-land export-import arrangements, the Draft Decree also provides:

1. Amendments to **63 articles** regulated under Decree 08, covering:
  - ✓ Customs declarant
  - ✓ Customs valuation, and price consultation
  - ✓ Customs supervision on the import duty exempted goods (e.g., materials, fixed assets)
  - ✓ Customs declaration, and duty calculation
  - ✓ Post-clearance customs audit procedure
  - ✓ AEO scheme qualification conditions
  - ✓ Procedures related to bonded warehouse
  - ✓ Notification of export manufacturing/ (outsourced) processing facility
  - ✓ Physical goods sample taking, and inspection
  - ✓ Procedures relating to temporary import/export; and transshipment of goods
2. Addition of **02 articles** regarding to customs procedure of goods to be supplied for international flight, and vessel anchored in Vietnam port.
3. Cancellation of **08 articles**, covering:
  - ✓ Bonded warehouse rental
  - ✓ National single window scheme
  - ✓ Timeline for submission of customs dossiers

## III. Our recommendation

The changes proposed in this latest Draft Decree are wide-reaching and could negatively impact the existing business models of many companies in Vietnam. If you have any concerns on the changes proposed, and/or you want to make further representations, to the General Department of Customs, you need to provide your feedback, either through Vietnam Business Associations that you are a member of, or through Deloitte Vietnam, no later than **16 September 2024**.

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