

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 84/2017/TT-BTC

Hanoi, August 15, 2017

CIRCULAR

GUIDELINES FOR SOME ARTICLES OF THE GOVERNMENT'S DECREE NO. 68/2016/ND-CP

Pursuant to the Law on Customs dated June 23, 2014;

Pursuant to the Law on Investment dated November 26, 2014;

Pursuant to the Government's Decree No. 68/2016/ND-CP dated July 01, 2016 on trading in tax-free goods, goods depots, customs offices, customs supervision and inspection (hereinafter referred to as "Decree No. 68/2016/ND-CP");

Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017 on functions, tasks, power of the Ministry of Finance;

At the request of the Director of the General Department of Customs,

The Ministry of Finance promulgates a Circular to provide guidelines for some Articles of the Government's Decree No. 68/2016/ND-CP.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Circular provides for working conditions of customs authorities; locations where goods undergo customs supervision and inspection; bonded warehouses for storing exhibits of violations, container freight stations, off-airport cargo terminals, locations where exports and imports are gathered, inspected and supervised; locations where postal packages are gathered specified in Decree No. 68/2016/ND-CP (hereinafter referred to as "warehouses")

Article 2. Regulated entities

1. Organizations and individuals involved in operation, expansion, contraction, transfer, relocation, renaming, suspension, shutdown of tax-free goods stores and warehouses.
2. Customs authorities and customs officials.

3. Other state authorities cooperating in customs management.

Article 3. Definitions

1. Dedicated bonded warehouse means a bonded warehouse that is established and recognized in accordance with Decree No. 68/2016/ND-CP and used for storage of certain categories of goods such as liquids, chemicals, frozen foods or goods that must be stored in certain conditions in terms of temperature, lighting and environment requested by the manufacturers.

2. The document proving the right to use the warehouse is either:

a) Photocopies of the land use right certificate issued by a competent authority to the applicant for recognition or permission to expand the warehouse, or

b) Photocopies of the land use right certificate issued by a competent authority to the land owner or the contract for land lease or land lending if the land on which the warehouse is built is leased or lent, or

c) Photocopies of the land use right certificate issued by a competent authority to the land owner or the contract for lease, lending or joint-operation of the warehouse, or

d) Photocopies of the decision on land allocation, land lease or land lending by a competent authority for construction of an export-processing zone, industrial park, hi-tech zone, port, border checkpoint, train station or the contract to lease or borrow the land or warehouse from the management board of the aforementioned areas.

3. “exhibit” means money, cash equivalents, goods, vehicles impounded or confiscated by a customs authority or competent authority in accordance with the Law on Actions against administrative violations, or a piece of evidence defined by the Criminal Procedure Code.

Chapter II

SPECIFIC PROVISIONS

Article 4. Working areas or the customs

The working area of the customs at a warehouse must satisfy the following conditions:

1. The area is located within the warehouse, whether it is recognized or not, or located within an area of land under the enterprise’s right to enjoyment to facilitate customs supervision and inspection.

2. The area is at least 20 m² and separated from surrounding areas.

The minimum area of the customs office at a location where goods are gathered for inspection or supervision at an international airport, seaport or border checkpoint is 50 m².

3. Equipment:

- a) Computers having management software, connected to the management system of the warehouse-operating enterprise and connected to the electronic data processing system of the customs authority in accordance with regulations of the General Department of Customs.
- b) Equipment connected to the surveillance camera system of the warehouse operator to monitor all areas where exports and imports are stored and all gates of the warehouse.
- c) Other office supplies (furniture, telephones).
- d) Infrastructure (electricity supply, information technology infrastructure) to sustain the warehouse operation.

Article 5. Goods inspection areas

1. A roofed area in the warehouse must be provided to enable the customs to carry out physical inspection and seal the goods.
2. If the warehouse area is at least 03 hectares, at least 2,000 m² ((40m x 50m) must be provided for the container scanner to ensure radiation safety. Before the container scanner delivered, such area may be used for other activities of the warehouse.

Article 6. Exhibit storage

1. The minimum area of the exhibit storage is 30 m² and has to be separated from other warehouses. The minimum area of the storage of postal packages and exhibits is 10 m².

If the exhibit storage is located within a warehouse, whether it has been recognized or not, it is required to ensure the integrity of custom seals and goods while they are stored. If there is not violation exhibit, the exhibit storage may be used for storage of other goods as prescribed.

2. If the area of the warehouse is exceeding 03 hectares without exhibit storage, an area of at least 200 m² must be provided to store vehicles or containers that contain the violation exhibits. Such area may be used for other activities if there is no exhibit.

Chapter III

IMPLEMENTATION

Article 7. Effect

This Circular comes into force from September 30, 2017./.

**PP MINISTER
DEPUTY MINISTER**

Vu Thi Mai

GENERAL DEPARTMENT
OF CUSTOMS
INSPECTING AUTHORITY
(1)

SOCIALIST REPUBLIC OF VIETNAM
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No. /.....

[location and date]

WAREHOUSE INSPECTION RECORD

Pursuant to the Government's Decree No. 68/2016/ND-CP dated July 01, 2016 on trading in tax-free goods, goods depots, customs posts, customs supervision and inspection;

Pursuant to Circular No./2017/TT-BTC of the Ministry of Finance providing guidelines for some Articles of the Government's Decree No. 68/2016/ND-CP;

At [hour] on [date] at [location] (2)

I. Representative of the customs (3)

- Mr./Ms., Position:, Employer:

- Mr./Ms., Position:, Employer:

- Mr./Ms., Position:, Employer:

II/Representative of warehouse owner

- Mr./Ms., Position:, Employer:

- Mr./Ms., Position:, Employer:

Both parties have prepared a record on inspection of fulfillment of conditions specified in Decree No. 68/2016/ND-CP. To be specific:

1. Warehouse owner:
2. Location, area: (4).
3. Equipment:
 - 3.1. Infrastructure and facilities: (5)
 - 3.2. Surveillance camera system: (6).
 - 3.3. Lighting system: (7).
 - 3.4. Fire safety system: (8).
 - 3.5. Equipment and software for management of goods movement at the warehouse: (9).
 - 3.6. Equipment for movement of goods in the warehouse: (10).
4. Rules and regulations of the warehouse: (11).
5. Supervisory authority: (12).

III/ Conclusion of inspectorate

... (13)...

The site inspection of the warehouse was carried by in cooperation by both parties without harassment or negative impacts on the enterprise's business operation.

This record is prepared at [hour] on [date], agreed upon and signed by both parties. This record is made into ... copies which have equal legal value, one of which is held by the inspecting authority [14] and the other by the enterprise's representative.

**REPRESENTATIVE OF ENTERPRISE REPRESENTATIVE OF INSPECTING
AUTHORITY**

Instructions

- (1). Customs Management Supervision Department or Customs Department of the province in which the warehouse is located.
- (2). Location of the warehouse and where the record is prepared.

- (3). If the inspection is carried out by General Department of Customs, it may be participated by representatives of Customs Department of the province in which the warehouse is located.
- (4). The location, area (for storage of goods and exhibits, ancillary works) and previous decisions on recognition, expansion, contraction, relocation, suspension or shutdown of the warehouse.
- (5). Description of the area, structure (dimensions, materials), how good is the place separated from other areas, storage conditions of the goods storage and exhibit storages, customs office and ancillary works.
- (6). Specific quantity, category, brand name, functions of the surveillance camera system.
- (7). Condition of the lighting system compared to working conditions of the customs.
- (8). Specific quantity of fire safety equipment; number, issuance date, expiry date and issuer of the certificate of fire safety inspection.
- (9). Detailed description of goods movement management software, storage capacity, connectivity with the enterprise's database and the customs' database as prescribed in Article 4 of this Circular.
- (10). Machinery and equipment serving the warehouse operation: printer, photocopier, forklift truck, scale, instruments for provision of permissible services in the warehouse, etc.
- (11). Rules and regulations of the warehouse.
- (12). The new supervisory authority if the warehouse is not recognized or has to be relocated.
- (13). Conclusion and requests according to the conditions specified in Decree No. 68/2016/ND-CP and this Circular.
- (14). 3 copies if the inspection is carried out by Customs Management Supervision Department, one of which is kept by Customs Management Supervision Department, one by the Customs Department of the province and one by the enterprise.