

THE PRIME MINISTER

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 10/2018/QĐ-TTg

Hanoi, March 1, 2018

DECISION

ON AMENDMENTS TO CERTAIN ARTICLES OF DECISION NO. 53/2013/QĐ-TTg DATED SEPTEMBER 13, 2013 OF THE PRIME MINISTER ON TEMPORARY IMPORT, RE-EXPORT, DESTRUCTION, AND TRANSFER OF MOTOR VEHICLES AND TWO-WHEELED MOPEDS OF ENTITIES ENJOYING DIPLOMATIC IMMUNITY AND PRIVILEGES IN VIETNAM

Pursuant to the Law on Government Organization dated June 19, 2015;

Pursuant to Ordinance on diplomatic immunity and privileges conferred on diplomatic missions, consular offices and representative bodies of international organizations in Vietnam dated August 23, 1993;

Pursuant to Government's Decree No. 73/CP dated July 30, 1994 on guidelines for Ordinance on diplomatic immunity and privileges conferred on diplomatic missions, consular offices and representative bodies of international organizations in Vietnam;

Pursuant to the Government's Decree No. 187/2013/ND-CP dated November 20, 2013 on guidelines for the Law on Commerce in respect of international trade of goods and activities of agency for sale and purchase, processing and transit of goods involving foreign parties;

At the request of the Minister of Finance;

The Prime Minister promulgates a Circular on amendments to certain articles of Decision No. 53/2013/QĐ-TTg dated September 13, 2013 of the Prime Minister on temporary import, re-export, destruction, and transfer of motor vehicles and two-wheeled mopeds of entities enjoying diplomatic immunity and privileges in Vietnam.

Article 1. Certain articles of Decision No. 53/2013/QĐ-TTg dated September 13, 2013 of the Prime Minister on temporary import, re-export, destruction, and transfer of motor vehicles and two-wheeled mopeds of entities enjoying diplomatic immunity and privileges in Vietnam shall be amended as follows:

1. Article 4 shall be amended as follows:

“Article 4. Conditions for duty-free temporary import of motor vehicles and mopeds

1. The entities mentioned in Clause 1 Article 2 of this Decision may temporarily import motor vehicles and mopeds without payment of import duties (no declaration required) and special excise duties and VAT (declaration required) in accordance with the categories and quota prescribed in Clause 1 Article 5 of the Decree No. 134/2016/ND-CP dated September 1, 2016 after the Ministry of Foreign Affairs allocates temporary import quota as specified in the duty-free good quota book as prescribed.

2. An entity mentioned in Clause 2, Clause 3 Article 2 of this Decision may temporarily import motor vehicles and mopeds without payment of import duties (no declaration required) and special excise duties and VAT (declaration required) as prescribed in Clause 1 Article 5 of the Decree No. 134/2016/ND-CP dated September 1 if it meets the following conditions:

a) It obtains the temporary import quota specified in a duty-free good quota book as prescribed. If the successor applies for temporary import of motor vehicles and mopeds, the Ministry of Foreign Affairs only allocate the temporary import quota specified in the duty-free good quota book when the predecessor has completed procedures for re-export, destruction of motor vehicles and/or mopeds or transfer of motor vehicles as prescribed, on the basis of notification of customs authority.

b) He/she has worked at the diplomatic mission, consular office, or representative office of an international organization in Vietnam, which enjoys diplomatic immunity and privileges, for at least 18 months from the day on which the entity is issued with the ID card by the Ministry of Foreign Affairs, and still work in Vietnam for at least 12 months according to the ID card issued by the Ministry of Foreign Affairs (in case of entity prescribed in Clause 2 Article 2 of this Decision).

c) He/she has worked at the diplomatic mission, consular office, or representative office of an international organization in Vietnam, which enjoys diplomatic immunity and privileges, for at least 12 months from the day on which the entity is issued with the ID card by the Ministry of Foreign Affairs, and still work in Vietnam for at least 09 months according to the ID card issued by the Ministry of Foreign Affairs (in case of entity prescribed in Clause 3 Article 2 of this Decision).

3. If the entity prescribed in Clause 1, 2 and 3 Article 2 of this Decision which temporarily imports a motor vehicle or moped from abroad or buys a motor vehicle or moped from an entity eligible for other diplomatic immunity and privileges applies for temporary import of the vehicle, the vehicle owner shall submit vehicle ownership evidence such as: Vouchers of vehicle purchase payment through banks (in case of temporary import from abroad) or roadworthiness certificate or annulment of roadworthiness certificate (in case of temporary import in form of personal belongings) to competent customs authority.

4. An entity prescribed in Clauses 1, 2 and 3 Article 2 of this Decision is entitled to import a motor vehicle or moped temporarily without payment of duties (declaration required) to fulfill the quota in any of the following cases:

a) The entity prescribed in Clause 1 Article 2 of this Decision after completing procedures for re-export, destruction, or transfer of the motor vehicle or moped.

b) The entity prescribed in Clause 2 and Clause 3 Article 2 of this Decision after completing procedures for re-export or destruction of the motor vehicle or moped, involved in accident, natural disaster or by technical objective reasons, not roadworthy for continued use and he/she still work in Vietnam for at least 9 months from the completion of procedures for re-export or destruction of the vehicle according to the ID card issued by the Ministry of Foreign Affairs.

5. If an entity prescribed in Clauses 1, 2 and 3 Article 2 of this Decision temporarily imports a second-hand motor vehicle, including: vehicle temporarily imported from abroad and temporarily imported in form of personal belongings, he/she shall comply with regulations on import of second-hand motor vehicles prescribed in the Government's Decree No. 187/2013/ND-CP dated November 20, 2013 on guidelines for the Law on Commerce in respect of international trade of goods and activities of agency for sale and purchase, processing and transit of goods involving foreign parties and guiding documents.

6. Second-hand mopeds must not be temporarily imported.”

2. The title of Article 9 and Clause 2, Clause 4 of Article 9 shall be amended as follows:

“Article 9. Conditions for transfer of motor vehicles.”

“2. If an entity mentioned in Clause 1, Clause 2 and Clause 3 of this Decision wishes to transfer a vehicle the manufacture year of which is earlier than 5 years ago to another entity that is given diplomatic immunity and privileges in Vietnam or other entity in Vietnam, the vehicle must be certified by the competent registry that it still meets roadworthiness standards.”

“4. Taxation policies on transfer of motor vehicles in Vietnam:

a) Regulations on import duties applied to second-hand motor vehicles prescribed in Decree No. 122/2016/ND-CP dated September 1, 2016 and Decree No. 125/2017/ND-CP dated November 16, 2017 on amendments to Decree 122/2016/ND-CP dated September 1, 2016 shall apply.

b) The date of transfer associated with entities prescribed in Clause 1 Article 2 of this Decision is the date on which the use purpose of the vehicle is changed according to the transaction paper between the buyer and the vehicle owner.

c) The date of transfer associated with entities prescribed in Clauses 2 and 3 Article 2 of this Decision is the date on which the use purpose of the vehicle is changed, which corresponds to the expiration of term of office in Vietnam, according to the transaction paper between the buyer and the vehicle owner.

d) The persons that buy vehicles from the entities in Clauses 1, 2 and 3 Article 2 of this Decision shall declare and pay taxes and fees as prescribed.

dd) Mopeds must not be transferred in Vietnam.”

Article 2. Implementation

1. This Decision comes into force as of April 20, 2018.
2. During the implementation, if any document referred to in this Decision is amended or superseded, the amending or alternative document shall prevail.

Article 3. Guidance and implementation

Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies, Presidents of People’s Committees of provinces and central-affiliated cities and relevant entities shall implement this Decision./.

PRIME MINISTER

Nguyen Xuan Phuc

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