

MINISTRY OF FINANCE

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THE SOCIALIST REPUBLIC OF VIETNAM

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No. 13/2020/TT-BTC

Hanoi, March 06, 2020

**CIRCULAR**

AMENDMENTS TO CIRCULAR NO. 13/2015/TT-BTC DATED JANUARY 30, 2015  
ON INSPECTION, SUPERVISION AND SUSPENSION OF CUSTOMS PROCEDURES  
FOR IMPORTS AND EXPORTS THAT ARE SUBJECT MATTERS OF  
INTELLECTUAL PROPERTY RIGHTS; CONTROL OF COUNTERFEIT GOODS AND  
GOODS INFRINGING INTELLECTUAL PROPERTY RIGHTS

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

*Pursuant to the Law on Intellectual Property dated November 29, 2005; Law on Amendments to some Articles of the Law on Intellectual Property dated June 19, 2009; Law on Amendments to some Articles of the Law on Insurance Business and Law on Intellectual Property dated June 14, 2019;*

*Pursuant to the Law on Penalties for Administrative Violations dated June 20, 2012;*

*Pursuant to the Decree No. 08/2015/ND-CP dated January 21, 2015 and Decree No. 59/2018/ND-CP dated April 20, 2018 on amendments to some Articles of the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 on guidelines for the Law on Customs in terms of customs procedure, customs supervision and inspection;*

*Pursuant to the Government's Decree No. 01/2015/ND-CP dated January 02, 2015 and Decree No. 12/2018/ND-CP dated January 23, 2018 on amendments to the Government's Decree No. 01/2015/ND-CP dated January 02, 2015 on elaboration of customs-controlled areas, responsibility for collaboration in preventing and controlling smuggling and illegal transportation of commodities across borders;*

*Pursuant to the Government's Decree No. 105/2006/ND-CP dated September 22, 2006 and Decree No. 119/2010/ND-CP dated December 30, 2010 on amendments to some Articles of the Government's Decree No. 105/2006/ND-CP dated September 22, 2006 on guidelines for the Law on Intellectual Property regarding intellectual property rights and state management of intellectual property;*

*Pursuant to the Government's Decree No. 185/2013/ND-CP dated November 15, 2013 and Decree No. 124/2015/ND-CP dated November 19, 2015 on amendments to the Government's Decree No. 185/2013/ND-CP dated November 15, 2013 on penalties for administrative violations against regulations on commercial activities, production and trading in counterfeit and banned goods, and protection of consumer rights;*

*Pursuant to the Government's Decree No. 99/2013/ND-CP dated August 29, 2013 on penalties for administrative violations against regulations on industrial property;*

*Pursuant to the Government's Decree No. 131/2013/ND-CP dated October 16, 2013 on penalties for administrative violations against regulations on copyright and related right;*

*Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017 defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

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

*The Minister of Finance hereby promulgates a Circular on amendments to Circular No. 13/2015/TT-BTC dated January 30, 2015 on inspection, supervision and suspension of customs procedures for imports and exports that are subject matters of intellectual property rights; control of counterfeit goods and goods infringing intellectual property rights.*

## **Article 1. Amendments to some Articles of the Circular No. 13/2015/TT-BTC dated January 30, 2015**

1. Some Clauses of Article 3 are amended as follows:

a) Clause 1 is amended as follows:

“1. Counterfeit goods include goods defined in Clause 8 Article 3 of the Decree No. 185/2013/ND-CP dated November 15, 2013 and Clause 3 Article 1 of the Government's Decree No. 124/2015/ND-CP dated November 19, 2015.”

b) Clause 6 is amended as follows:

“6. Customs control of counterfeit goods or goods infringing intellectual property rights (hereinafter referred to as “IPR-infringing goods”) means the adoption of custom control measures or/and other measures by a customs authority in accordance with regulations of law on prevention and control of smuggling and illegal transport of counterfeit goods and IPR-infringing goods within a customs-controlled area (hereinafter referred to as “CCA”).”

c) Clause 7 is amended as follows:

“7. Applications include applications for inspection and supervision of imports and exports that are subject matters of IPRs; applications for extension of measures to inspect and supervise imports and exports that are subject matters of IPRs and applications for suspension of customs procedures for goods suspected of infringing intellectual property rights.”

2. Some Clauses of Article 4 are amended as follows:

a) Clause 3 is amended as follows:

“3. File complaints about decisions to handle counterfeit goods and IPR-infringing goods and application of imports and exports control measures related to intellectual property rights by customs authorities in accordance with regulations of law on complaints and administrative procedures.”

b) Clause 6 is added as follows:

“6. Take responsibility for providing information to customs authorities to serve the inspection, supervision, control and updating of contents related to difference between counterfeit and IPR-infringing goods and genuine goods that have been subject matters of IPRs.”

3. Clause 5 of Article 5 is amended as follows:

“5. File organizations and individuals’ complaints about handling of counterfeit goods and IPR-infringing goods and application of imports and exports control measures related to intellectual property rights by customs authorities in accordance with regulations of law on complaints.”

4. Article 6 is amended as follows:

**“Article 6. Submission of applications for inspection and supervision of exports and imports that are subject matters of IPRs**

1. The applicant shall submit an application for inspection and supervision of exports and imports that are subject matters of IPRs to the General Department of Customs through the e-customs system. The application includes:

a) An application form, which is made using the Form No. 01 - DDN/SHTT/2020 in the Appendix hereof;

b) An industrial property right protection certificate or another document proving that the industrial property rights are under protection in Vietnam or certificate of registration of the contract for licensing of an industrial property object; certificate of registration of copyright

and related rights and plant variety rights or other documents proving copyright and related rights and plant variety rights;

c) A detailed description of IPR-infringing goods, photos and characteristics intended for distinguishing genuine goods from IPR-infringing goods;

d) A list of legal exporters and importers of goods that are required to undergo supervision; a list of persons who may export and import of IPR-infringing goods;

dd) A power of attorney (if the applicant authorizes another to submit the application).

The power of attorney shall be prepared in accordance with regulations of law; if the authorizing organization/individual is not located/resided in Vietnam, the power of attorney shall undergo consular legalization unless otherwise agreed upon under international treaties to which Vietnam is a signatory;

e) A receipt of payment of customs fees, which is specified in the Circular No. 274/2016/TT-BTC dated November 14, 2016 of the Minister of Finance.

2. If any revision is made to the documents provided to the General Department of Customs as prescribed in this Article, the applicant shall notify the General Department of Customs of information about number and date of the notice of inspection and supervision acceptance issued by the customs authority and revisions enclosed with documents related to the revisions by using the method specified in this Article.

The customs authority shall check and compare information in the applicant's notification with that in the accepted application for inspection and supervision and send a written notification of revised information to the provincial Customs Department and Smuggling Investigation and Prevention Department.

If the e-customs system is unresponsive or fails, the applicant shall submit 01 physical application including the documents specified in this Article through the single-window system of the General Department of Customs or by post to the General Department of Customs (the Customs Control and Supervision Department). The documents specified in Points a, c and d Clause 1 of this Article must be originals; the documents specified in Points b, dd and e Clause 1 of this Article must be photocopies bearing the signature and seal of the IPR holder or legal authorized person”.

5. Some Clauses of Article 7 are amended as follows:

a) Clause 1 is amended as follows:

“1. After receiving a sufficient application as prescribed in Article 6 of this Circular, the customs authority shall inspect:

- a) Legal status of the applicant in accordance with the law;
- b) Conformity of contents of the application with those of the enclosed documents; effective period of the IPR protection certificates;
- c) Conformity of the photos with contents of IPRs that require protection or contents of the denunciation of violations;
- d) Conformity of contents of the power of attorney with regulations of law;

If the application is insufficient, within 05 working days from the receipt of the application, the customs authority shall request the applicant in writing to provide additional documents.”

b) Clause 2 is amended as follows:

“2. Cases in which the application is rejected:

- a) The person who submits the application is not an eligible applicant in accordance with regulations of law;
- b) Contents of the application are not conformable with those of enclosed documents;
- c) During the application processing period, the customs authority receives the competent authority’s written notification of a dispute or complaint about the IPR holder or legal authorized person, protection capacity and scope of IPR protection;
- d) The applicant fails to provide additional documents within 10 working days from the date on which such additional documents are requested in writing by the custom authority as prescribed in Clause 1 of this Article”.

6. Article 8 is amended as follows:

**“Article 8. Extension and termination of measures to carry out customs inspection and supervision of goods that are subject matters of IPRs**

1. If the applicant submits an application for extension of measures to carry out customs inspection and supervision of goods that are subject matters of IPRs as prescribed in Clause 2 Article 74 of the Law on Customs, the IPR holder or legal authorized person shall submit the application to the General Department of Customs through the e-customs system 20 days before the expired dated specified in the notice of application acceptance; the application shall clearly specify number, date and effective period of the IPR protection certificates; number and date of the notice of supervision and inspection acceptance issued

by the custom authority. The customs authority shall receive the application for extension and process it as prescribed in Article 7 hereof.

If the e-customs system is unresponsive or fails, the application for extension shall be submitted through the single-window system of the General Department of Customs or by post to the General Department of Customs (the Customs Control and Supervision Department).

2. Cases in which inspection and supervision measures are terminated

a) The effective period specified in the notice of application acceptance expires but the applicant fails to submit an application form for extension;

b) The applicant shall submit an application form for termination of measures to carry out customs inspection and supervision of goods that are subject matters of IPRs to the General Department of Customs (Customs Control and Supervision Department);

c) The intellectual property authority shall send a notice of invalidation of the IPR protection certificate issued to the applicant;

d) The customs authority has grounds for determining that documents in the application for inspection and supervision are expired or forged.

3. In the cases specified in Points b and c Clause 2 of this Article, the General Department of Customs (Customs Control and Supervision Department) shall send a written notification to the provincial Customs Department, Smuggling Investigation and Prevention Department and applicant within 5 working days from the date on which the applicant's application form or regulatory authority's notification is received."

7. Article 9 is amended as follows:

**“Article 9. Submission of applications for suspension of customs procedures**

The applicant shall submit an application for suspension of customs procedures for exports and imports that are subject matters of IPRs to the Sub-department of Customs where customs procedures are followed through the e-customs system. To be specific:

1. If the General Department of Customs (Customs Control and Supervision Department) has yet to accept the application for inspection and supervision, the application for suspension of customs procedures includes:

a) An application for inspection and supervision of exports and imports that are subject matters of intellectual property rights, which is prepared as prescribed in Article 6 hereof;

b) An application form, which is made using the form No. 02 - DTD/SHTT/2020 in the Appendix hereof;

c) Credit institution's guarantee or payment, which is prescribed in Clause 3 Article 73 of the Law on Customs;

e) A receipt of payment of customs fees, which is specified in the Circular No. 274/2016/TT-BTC dated November 14, 2016 of the Minister of Finance.

If the e-customs system is unresponsive or fails, the IPR holder or legal authorized person shall submit 01 physical application including the documents in this Article to the Sub-department of Customs where customs procedures for exports and imports to be suspended from customs procedures are followed. The documents specified in Points b and c of this Clause must be originals, documents specified in Point d of this Clause must be photocopies bearing the signature and seal of the applicant.

2. If the General Department of Customs (Customs Control and Supervision Department) has received the notice of acceptance of the application for inspection and supervision: The application for suspension of customs procedures consists of the documents specified in Points b, c and d Clause 1 of this Article. ”

8. Some Clauses of Article 10 are amended as follows:

a) Clause 2 is amended as follows:

“2. The customs procedure shall be extended by up to 10 working days from the date on which the customs authority issues the decision on customs procedure suspension. If the applicant for suspension has legitimate reasons, the above-mentioned period may be extended on condition that the applicant pays an additional amount of money or provides a guarantee as prescribed in Clause 3 Article 74 of the Law on Customs. The extension period must not exceed 10 working days from the end of the suspension period.

After the applicant has submitted an application for suspension of customs procedures and paid the amount of money or provided the guarantee, the Sub-department of Customs that decides customs procedures suspension shall extend the suspension period using the Form No. 04 - GHTD/SHTT/2020 in the Appendix hereof.”

b) Clause 4 is amended as follows:

“4. At the end of the period of suspension of customs procedures or application of preventive measures, the Sub-department of Customs that decides customs procedures suspension shall perform one or more following tasks:

a) If it is determined that goods to be suspended infringe IPRs through inspection:

a.1) Decide to accept the case following the administrative procedures according to the conclusion given by the intellectual property examination organization (in the case of carrying out expert examination); opinions of intellectual property authorities and other regulatory authorities (in the case of seeking opinions of specialized agencies); documents and evidence provided by the IPR holder or legal authorized person;

a.2) Decide to detain goods if there are grounds for determining that the goods to be suspended are counterfeit goods of intellectual property; IPR-infringing goods are foods, pharmaceuticals, cosmetics, feeds, fertilizers, veterinary drugs, agrochemicals and building materials.

Impose administrative penalties for IPR infringement and IPR-infringing goods in accordance with regulations of law. Within 10 working days from the effective date of the penalty imposition decision, the Sub-department of Customs shall reimburse the amount of money that has been paid by the applicant as prescribed in Clause 3 Article 74 and Clause 3 Article 76 of the Law on Customs and request the violator in writing to pay the costs associated with the administrative violation;

a.3) Within 30 days from the date of issuing the decision to impose administrative penalties for trademark counterfeiting goods and pirated goods as prescribed in Clause 4 Article 216 of the Law on Intellectual Property, the customs authority that issues the penalty imposition decision shall send a notification as specified in Clause 12 Article 2 of the Law on Amendments to some Articles of Law on Insurance Business and Law on Intellectual Property to the IPR holder or legal authorized person, including the following information: name and address of the shipper; exporter, consignee or importer; description of goods; quantity of goods; origin of goods (as the case may be).

b) If it is determined that goods to be suspended do not infringe IPRs through inspection, keep carrying out customs procedures for such goods as prescribed in Article 11 hereof;

c) Comply with opinions given by the Court if the applicant does not file a civil lawsuit;

d) Transfer the case to the intellectual property right enforcement agency concerned if it is determined that the violation is beyond the customs authority's power;

dd) Suspend the handling after receiving the intellectual property authority's notification of a dispute or complaints about the IPR holder or legal authorized person, protection capacity and scope of IPR protection;

e) Transfer it to the competent authority for investigation or prosecution purposes in accordance with regulations of law if it is determined that the violation is suspected of crimes in accordance with the Criminal Code.”

9. Article 12 is amended as follows:

**“Article 12. Customs inspection and supervision**

Customs procedures for imports and exports that are subject matters of IPRs shall be followed in accordance with regulations of the Circular No. 38/2015/TT-BTC dated March 25, 2015, Circular No. 39/2018/TT-BTC dated April 20, 2015 and this Circular. Contents of inspection and supervision of import and exports that are subject matters of IPRs:

1. An inspection of customs dossier shall be carried out as follows:

a) Inspect information about goods: the custom declarant is required to sufficiently and accurately declare name, brand, description, specifications, composition, model, sign/notation, features and uses of goods;

b) Inspect and compare information on the customs declaration with those on documents in the customs dossier in terms of name, brand, origin, value, description, specifications, composition, model, sign/notation, features and uses of goods and goods transport route in order to determine their conformity;

c) Inspect and compare information about name of the importer/exporter, name and brand of goods with information provided by the General Department of Customs as prescribed in Clause 3 Article 7 hereof and information collected by the customs authority to determine whether the goods are suspected of infringing IPRs or counterfeit (if any).

If the exporter or importer is on the list of importer(s) and/or exporter(s) potentially exporting or importing IPR-infringing goods and goods that are suspected of infringing IPRs, the customs authority where the customs declaration is registered shall notify goods that are suspected of infringing IPRs to the IPR holder or legal authorized person as prescribed in Article 14 of this Circular.

If the exporter or importer is not on the List of legal goods importer(s) and/or export(s) and List of importer(s) and/or exporter(s) suspected of infringing IPRs, the customs authority where the customs declaration is registered shall only notify goods that are suspected of infringing IPRs to the IPR holder or legal authorized person as prescribed in Article 14 of this Circular through an inspection of the customs dossier and/or a physical inspection of goods.

d) If it has sufficient grounds for determining imports and exports are conformable, are not suspected of being counterfeit or infringing IPRs through the inspection and comparison, the customs authority shall carry on customs procedures as prescribed.

Through the inspection or comparison, if any suspicion is found or contents on the customs declaration are not conformable with those in the application for inspection and supervision that has been accepted by the General Department of Customs (the Customs Control and Supervision Department) but the ground for determining the violation is not sufficient, the Director of the Sub-department of Customs shall decide to carry out a physical inspection of goods and clearly state signs of counterfeit goods and IPR-infringing goods.

2. A physical inspection of goods shall be carried out as follows:

a) Inspect and compare goods name and brand written on packages or goods with those written by the customs declarant on the customs declaration, documents in the customs dossier and warning information upon inspection of customs dossier (if any) so as to determine their conformity;

b) Inspect and compare goods with those specified in the application for inspection and supervision that has been accepted by the General Department of Customs (the Customs Control and Supervision Department) (photos, description and characteristics intended for identifying genuine goods) to determine whether goods are counterfeit or inspected of infringing IPRs;

c) If the grounds for determining goods are suspected of being counterfeit or infringing IPRs are not sufficient, it is required to carry out verification and investigation; the customs official shall request the head of the sub-department to transfer the case to the customs smuggling control force affiliated to the Smuggling Investigation and Prevention Department or transfer it to the Smuggling Investigation and Prevention Department (if the case is complicated) to carry out verification and investigation and carry on customs procedures;

d) If it is determined that goods are counterfeit, comply with regulations laid down in Article 13 hereof. If it is determined that goods are suspected of infringing IPRs, comply with regulations laid down in Article 14 hereof.

3. During the process of carrying out customs inspection or patrol within a CCA, if it is found that exports and imports are suspected of being counterfeit or infringing IPRs, the Director of the Sub-department of Customs where the customs declaration is registered or

the goods are stored shall issue a decision on suspended release of goods from the CCA in accordance with the Circular of the Minister of Finance on customs procedures, customs supervision and inspection, export tax, import tax, and tax administration to carry out a physical inspection as prescribed in Clause 2 of this Article and take actions as prescribed in Article 13 or Article 14 hereof.

4. If the goods are subject to inspection by a specialized agency, the customs authority shall, according to the conclusion given by the specialized agency to determine signs of counterfeit goods or IPR-infringing goods.”

10. Article 13 is amended as follows:

**“Article 13. Actions against counterfeit goods or goods that are suspected of being counterfeit**

1. If there are sufficient grounds for determining that exports and imports are counterfeit, impose penalties as prescribed by law.

2. If it is found that exports and imports are suspected of being counterfeit, the competent authority shall, according to signs and nature of goods, immediately take preventive measures as prescribed in Clause 3 Article 119, and Article 125 of the Law on Penalties for Administrative Violations. The competent authority shall, according to the seriousness of the violation, take additional preventive measures specified in Clauses 4, 5 and 6 Article 119 of the Law on Penalties for Administrative Violations for verification purpose; the preventive measures shall be taken as prescribed in Articles 126, 127, 128 and 129 of the Law on Penalties for Administrative Violations.

During the detention period specified in Clause 8 Article 125 of the Law on Penalties for Administrative Violations, the customs authority that issues the decision on adoption of preventive measures shall perform one or more following tasks to determine whether goods are counterfeit:

- a) Request the goods owner to provide: A goods sales contract or equivalent document; technical documentation or composition analysis if the goods are suspected of being counterfeit as prescribed in Points a, b, c and d Clause 8 Article 3 of the Government’s Decree No. 185/2013/ND-CP dated January 15, 2013 and Clause 3 Article 1 of the Government’s Decree No. 124/2015/ND-CP dated November 19, 2015;
- b) Request the owner of the genuine goods that are counterfeited (if the owner has been identified) to provide documents concerning the goods (such as catalogues, examination

conclusions, documents provided the foreign country's competent authority, results of handling of similar cases, etc.) to have grounds for determining whether goods are counterfeit;

c) If necessary, collect samples and carry out an examination at the conformity assessment body appointed to carry out inspections to serve state management or the trader providing examination services (if the technical organization that is designated to carry out inspections gives a written refusal). Procedures and techniques for collecting samples shall comply with Article 31 of the Circular No. 38/2015/TT-BTC dated March 25, 2015 and Clause 20 Article 1 of the Circular No. 39/2018/TT-BTC dated April 20, 2015 of the Ministry of Finance.

d) Cooperate with smuggling prevention and control forces in professional verification and investigation;

dd) Upon the expiry of the detention period or during the period of adoption of preventive measures, if there is an examination conclusion (if the examination is carried out) that the goods are suspected of being counterfeit, the customs authority shall impose penalties as prescribed. If it is concluded that the goods are not counterfeit, the customs authority shall carry on customs procedures as prescribed. In case of suspicion of a crime, the customs authority shall follow the instructions provided in the Law on Organization of Criminal Investigation Bodies, Criminal Code and Criminal Procedure Code.

3. If a case is complicated and involves multiple local authorities, regulatory agencies and international organizations and the goods are of high value, the Sub-department of Customs shall notify the provincial or inter-provincial Customs Department (hereinafter referred to as "the provincial Customs Department") and the General Department of Customs for prompt instructions.

4. The settlement of complaints or provision of compensation for damages caused by the preventive measures adopted by the customs authority shall comply with applicable regulations on complaint settlement and state compensation liability."

11. Article 14 is amended as follows:

**"Article 14. Actions against goods that are suspected of infringing IPRs**

1. The Sub-department of Customs where customs procedures are followed shall send a notification of goods that are suspected of infringing IPRs to the IPR holder or legal authorized person using the Form No. 06 - TB/SHTT/2020 in the Appendix hereof and

enclose photos of goods that are suspected of infringing IPRs therewith. The notification shall be sent by registered mail. Follow the instructions below:

a) Within 03 working days from the receipt of the notification, if the IPR holder or legal authorized person does not apply for suspension of customs procedures, the customs authority shall carry on customs procedures as prescribed in Article 11 hereof;

b) If the application for suspension of customs procedures is received and IPR holder or legal authorized person has fulfilled the obligations specified in Clause 3 Article 74 of the Law on Customs, the Sub-department of Customs where customs procedures are followed shall:

b.1) decide to suspend customs procedures as prescribed in Article 10 hereof;

b.2) If there are sufficient grounds for determining that the goods infringe IPRs, the Director of the Sub-department of Customs shall consider deciding to immediately adopt preventive measures specified in Articles 214 and 215 of the Law on Intellectual Property and cooperate with control forces at all levels in collecting information about, investigating and verifying goods;

c) If the IPR holder or legal authorized person does not apply for suspension of customs procedures but pays an amount of money or provides a guarantee as prescribed in Clause 3 Article 74 of the Law on Customs or submits an application form for suspension of customs procedures but fails to pay an amount of money or provide a guarantee as prescribed in Clause 3 Article 74 of the Law on Customs, the Sub-department of Customs where customs procedures are followed shall not suspend customs procedures for goods, except for the case in which it is found that the goods are counterfeited in terms of intellectual property.

2. If there is not any request for protection of IPRs but during customs procedures, the customs authority where customs procedures are followed finds that the imports are suspected of infringing IPRs, it is required to carry out a physical inspection of goods (if a physical inspection of goods has not been carried out), collect samples or take photos of goods and decide customs clearance according to the inspection result or detain goods as prescribed.”

12. Some Clauses of Article 15 are amended as follows:

a) Clause 1 is amended as follows:

“1. Responsibilities of customs control forces for prevention of counterfeit goods and IPR-infringing goods are specified in Article 88 of the Law on Customs, Government's Decree

No. 01/2015/ND-CP dated January 02, 2015 and Decree No. 12/2018/ND-CP date January 23, 2018.”

b) Clause 2 is amended as follows:

“2. Upon customs control of counterfeit goods and IPR-infringing goods, customs control forces have the power to adopt customs control measures as prescribed in the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 and Decree No. 59/2018/ND-CP dated April 201, 2018.”

13. Some Clauses of Article 16 are amended as follows:

a) Clause 2 is amended as follows:

“2. Upon receiving or finding information about counterfeit goods or IPR-infringing goods, it is required to assess its reliability according to collection methods and sources of information collected. If any suspicion is found, it is required to issue a decision on search warranty or cooperate with the Sub-department of Customs where customs procedures are followed/ Sub-department of Customs where the goods are stored in carrying out an inspection as prescribed. According to relevant regulations of law and results of physical inspection of goods, if there are sufficient grounds for determining the violation, issue a detention decision as prescribed.”

b) Clause 3 is amended as follows:

“3. Carry out examination, take statements, verify, collect and review evidence to clearly determine violations, role and position of each organization and individual; value of infringing goods; objective and subjective factors, purposes, reasons, consequences, aggravating and mitigating factors. Determine whether the violation is an administrative or criminal one by classifying the collected evidence (direct evidence, indirect evidence, relevant documents, exhibits, physical evidence). If there are 04 elements that constitute a crime, it is required to ask for permission of the People's Procuracy to transfer the case to the investigating authority at the same level for prosecution purpose.”

c) Clause 4 is amended as follows:

“4. If there are grounds for determining the goods violate regulations, take preventive measures in accordance with regulations of law on penalties for administrative violations or cooperate with the Sub-department of Customs where customs procedures are followed or the Sub-department of Customs where the goods are stored or transfer the case to a competent authority if it is beyond its power. If there are no grounds for determining the

goods violate regulations, transfer the case file to the Sub-department of Customs where customs procedures are followed to carry on customs clearance in accordance with regulations of this Circular.”

14. Forms are amended as follows:

The Forms No. 01 - SHTT, 02 - SHTT, 03 - SHTT, 04 - SHTT, 05 - SHTT and 06 - SHTT enclosed with the Circular No. 13/2015/TT-BTC dated January 30, 2015 of the Minister of Finance are replaced with the Forms No. 01 - DDN/SHTT/2020, 02 - DTD/SHTT/2020, 03 - QDTD/SHTT/2020, 04 - GHTD/SHTT/2020, 05 - TT/SHTT/2020 and 06 - TBTD/SHTT/2020 respectively in the Appendix hereof.

#### **Article 2. Effect**

1. This Circular comes into force from April 20, 2020.
2. The customs authority that has the power to carry out customs inspection and supervision and suspend customs procedures for exports and imports that are subject matters of IPRs; control counterfeit goods and goods infringing IPRs and customs declarants and taxpayers shall report them to the Ministry of Finance (the General Department of Customs) for considerations and instructions.
3. In the cases where any of the documents referred to in this Circular is amended or replaced, the newest one shall apply./.

**PP. THE MINISTER  
THE DEPUTY MINISTER**

**Vu Thi Mai**