

THE NATIONAL ASSEMBLY

SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom - Happiness

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CUSTOMS LAW

In order to contribute to implementing the State's policies on economic, cultural, social, scientific and technological development, international cooperation and exchange; and protecting national sovereignty and security, interests of the State, legitimate rights and interests of organizations and individuals;

Pursuant to the 1992 Constitution of Socialist Republic of Vietnam;

This Law provides for customs;

Chapter I

GENERAL PROVISIONS

Article 1.- Customs policies

The State of the Socialist Republic of Vietnam creates favorable customs conditions for export, import, exit, entry and transit activities on the Vietnamese territory.

Article 2.- Scope of regulation

This Law prescribes the State management over customs with regard to exported, imported or transited goods, transport means on exit, entry and in transit, of foreign and domestic organizations and individuals; and the organization and operation of the customs service.

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Article 3.- Subjects of application

This Law shall apply to:

1. Organizations and individuals that export, import or transit goods, and/or have transport means on exit, entry, and in transit;
2. Customs offices and customs officers;
3. Other State bodies involved in coordinating the State management over customs.

Article 4.- Interpretation of terms

In this Law, the following terms are construed as follows:

1. Goods mean exported, imported or transited goods; baggage, foreign and Vietnamese currencies of people on exit and entry; items on transport means on exit, entry or in transit; precious metals, gems, antiques, cultural products, postal matters, other properties exported, imported, transited or kept within the geographical areas of customs operation.
2. Exported, imported and transited goods mean all movables with codes and appellations as prescribed by law, which are exported, imported, transited or kept within the geographical areas of customs operation.
3. Baggage of people on exit or entry means essentials for their daily needs or trips, including accompanied baggage, baggage delivered before or after the trips.
4. Transport means mean land road, railway, airway, sea and river transport means on exit, entry and in transit.
5. Items on transport means mean properties used on transport means; raw materials and fuel in service of operation of transport means; food, foodstuff and other belongings in direct service of daily life activities of people working and passengers on transport means.
6. Customs procedures mean activities that must be carried out by customs declarers and customs officers according to the provisions of this Law for goods and transport means.
7. Customs declarers mean goods owners, transport means owners or persons authorized by goods owners, transport means owners.
8. Customs inspection means the checking of customs dossiers, related documents and the examination of the actual conditions of goods and/or transport means, which are conducted by customs offices.
9. Customs supervision means a professional measure applied by the customs offices to keep intact the original conditions of goods, transport means subject to customs management.

10. Customs control means measures of patrolling, investigating or other professional measures applied by customs offices to prevent and combat smuggling and illegal cross-border goods transportation and other acts of violating the customs legislation.

11. Customs clearance means the decision by customs offices on permitting goods to be exported or imported, transport means to leave or enter Vietnam.

12. Tax-suspension warehouses mean the goods owners warehouses used to store their imported goods which have enjoyed customs clearance but the import taxes on which have yet to be paid.

13. Bonded warehouses mean warehouses for storing the following goods:

a/ Goods for which customs procedures have been completed and which are stored pending their export;

b/ Goods sent from abroad and stored pending their re-export or their import into Vietnam according to law provisions.

14. Transit means the transfer of goods and transport means from one country through the border gates into the Vietnamese territory to another country or back to such country.

15. Transferred properties mean belongings and items in service of daily-life and working activities of individuals, families and organizations, which are permitted to be carried along when such subjects no longer reside or terminate their activities in Vietnam or foreign countries.

16. Transshipment means the transfer of goods from the transport means on entry to the transport means on exit for exportation or from the transport means on entry into warehouses, yards located within the border-gate areas, before being loaded aboard other transport means for exportation.

17. Border gate-to-border gate transportation means the transfer of goods or transport means being subject to customs inspection and/or supervision from one border gate to another; from one border gate to an outside-of-border gate site of customs procedure completion or vice versa; and from an outside-of- border gate site of customs procedure completion to another.

Article 5.- Application of international agreements, international conventions and practices on customs

1. Where an international agreement which the Socialist Republic of Vietnam has signed or acceded to contains provisions different from those of this Law, the provisions of such international agreement shall apply.

2. For cases which have not yet been provided for by this Law, other legal documents of Vietnam and international agreements which the Socialist Republic of Vietnam has signed or acceded to, the international conventions and practices on customs may be applied provided that such application is not against the fundamental principles of Vietnamese law.

Article 6.- Geographical areas of customs operation

The geographical areas of customs operation include areas of land-road border-gates, international railway stations, international seaports, international river ports, international civil airports, outside-of-border gate sites of customs procedure completion, export-processing zones, bonded warehouses, tax-suspension warehouses, customs privilege zones, international post offices, sites of inspection of export and import goods in the territory and sea areas over which Vietnam exercises its sovereignty rights, enterprises head offices where post-customs clearance inspection is conducted and other geographical areas of customs operation as prescribed by law.

Within the geographical areas of customs operation, the customs offices shall be responsible for inspecting, supervising and controlling goods and transport means.

The Government shall specify the scope of customs operation areas.

Article 7.- Building of the customs force

Vietnam Customs shall be built into a clean and strong force with a high professional level, which is equipped with and able to master modern techniques, and operates in an effective and efficient manner.

Article 8.- Modernization of customs management

1. The State prioritizes the investment in developing advanced technologies and technical means in order to ensure the application of modern customs management methods; encourages organizations and individuals engaged in export and import activities to participate in setting up, connecting and exploiting the customs service's computerized information network.

2. The Government shall specify the system of technical standards for electronic data exchange, the legal validity of electronic documents, and the responsibilities and powers of concerned State bodies, organizations and individuals engaged in export and import activities, leaving and entering Vietnam in the establishment, development and exploitation of the customs service's computerized information network.

Article 9.- Coordination in the enforcement of the customs legislation

1. The customs offices shall have to closely coordinate with the concerned State bodies, organizations and people's armed force units.

2. The concerned State bodies, organizations and people's armed force units shall, within the scope of their tasks and powers, have to coordinate with and create conditions for the customs offices to fulfil their tasks.

Article 10.- Supervision of the observance of the customs legislation

1. The People's Councils at all levels shall, within the scope of their functions, tasks and powers, supervise the observance of the customs legislation.
2. Vietnam Fatherland Front and its member organizations shall mobilize the population to strictly observe the customs legislation and supervise the observance thereof according to law provisions .
3. When performing their tasks and powers, the customs offices and customs officers shall have to abide by law, rely themselves on the people and submit to the people's supervision.

Chapter II

TASKS AND ORGANIZATION OF THE CUSTOMS

Article 11.- Tasks of the Customs

Vietnam Customs is tasked to inspect and supervise goods and transport means; to prevent and combat smuggling and illegal cross-border goods transportation; to organize the implementation of tax legislation with regard to export and import goods; to propose policies and measures for customs-related State management over the export, import, exit, entry and transit activities as well as tax policies for export and import goods.

Article 12.- Principles for organization and operation of the Customs

1. Vietnam Customs shall be organized and operate according to the principles of centralized and uniform command.
2. The General Director of Customs shall uniformly manage and execute activities of the Customs at all levels; the Customs at lower level shall submit to the management and direction by the Customs at higher level.

Article 13.- System of Customs organization

1. The organizational system of Vietnam Customs consists of:
 - a/ The General Department of Customs, which is a body attached to the Government;
 - b/ The Customs Departments of the provinces, inter-provinces, and centrally-run cities;
 - c/ The border-gate Customs Sub-Departments, Customs Control squads and equivalent units.
2. The Government shall specify the tasks, organization and operation of the Customs at all levels; the service regime, titles, criteria, salaries, seniority allowances and other preferential treatment regimes for customs officers; customs badges, flags, insignia, uniform and customs identity cards.

Article 14.- Customs officers

1. Customs officers are those who are recruited, trained and employed according to the legislation on State employees.
2. Customs officers must have good political qualities, perform their tasks according to law provisions, be honest, integrated, disciplined, have civilized, polite attitudes, and strictly abide by decisions on job transfer and assignment.

Chapter III

CUSTOMS PROCEDURES, CUSTOMS INSPECTION AND SUPERVISION REGIMES

Section 1. GENERAL PROVISIONS

Article 15.- Principles for carrying out customs procedures, conducting customs inspection and supervision

1. Exported, imported and transited goods, transport means on exit, entry or in transit must go through customs procedures, be subject to customs inspection and supervision, transported along the routes and through the border gates prescribed by law.
2. Goods and transport means shall enjoy customs clearance after going through customs procedures.
3. Customs procedures must be carried out in a public, quick and convenient manner according to law provisions.
4. The arrangement of personnel and working time must meet the requirements of export, import, exit, entry and transit activities.

Article 16.- Customs procedures

1. When carrying out customs procedures, the customs declarers shall have to:

a/ Fill in and submit the customs declaration forms; submit, produce documents of the customs dossiers;

b/ Take goods and/or transport means to the designated sites for inspection of their actual conditions;

c/ Pay taxes and fulfil other financial obligations as prescribed by law;

2. When carrying out customs procedures, the customs officers shall have to:

a/ Receive and register the customs dossiers;

- b/ Examine the customs dossiers and inspect the actual conditions of goods and transport means;
- c/ Collect taxes and other revenues as prescribed by law;
- d/ Decide on the customs clearance for goods and transport means.

Article 17.- Sites of customs procedure completion

The sites of customs procedure completion are the head offices of the border-gate customs and the head offices of the outside-of-border gate customs.

In cases of necessity, the inspection of the actual conditions of export and import goods may be conducted at other sites as prescribed by the General Department of Customs.

Article 18.- Time limits for declaration and submission of customs declaration forms

The customs declarers must fill in and submit customs declaration forms for goods and transport means within the following time limits:

1. For import goods, within 30 days after the date the goods arrive at the border-gate,
2. For export goods, no later than 8 hours before the transport means leaves Vietnam.
3. For accompanied luggage of people on exit or entry, immediately after the transport means arrives at the entry border gate and before the transporting organization stops carrying out the procedures for admitting passengers aboard the transport means on exit. For baggage delivered before or after the trips of the people on entry, the provisions of Clause 1 of this Article shall apply.
4. For goods and transport means in transit, immediately after the goods and transport means arrive at the first entry border-gate and before the goods and transport means go through the last exit border-gate.
5. For sea-going transport means on exit or entry, no later than 2 hours after the port authorities announce that the transport means have arrived at the places for pilot reception and return, and one hour before the transport means leave Vietnam.
6. For airway transport means on exit or entry, immediately after the transport means arrive at the border gate and before the transporting organization stops carrying out the procedures for admitting export goods and passengers on exit.
7. For railway, land road and river way transport means on exit or entry, immediately after the transport means arrive at the first entry border-gate and before the transport means go through the last border-gate for exit.

Article 19.- Time limit for the customs officers to carry out customs procedures

1. The customs officers shall receive, register and examine customs dossiers right after the customs declarers submit and produce them according to law provisions; in cases where they refuse to register the customs dossiers, they shall have to notify the customs declarers the reasons for refusal.

2. After the customs declarers have satisfied all requirements for the carrying out of customs procedures according to Points a and b, Clause 1, Article 16 of this Law, the time limit for the customs officers to complete the inspection of the actual conditions of goods and transport means is prescribed as follows:

a/ No more than 8 working hours for lots of export or import goods subject to the form of inspection of the actual conditions of part of the goods quantity by probability method.

b/ No more than 2 working days for lots of export or import goods subject to the form of inspection of the actual conditions of the whole quantity of goods.

In cases where the form of inspection of the actual conditions of the whole lots of export or import goods with large quantities is applied or inspection is complicated, the inspection time limit may be extended but such an extension shall not exceed 8 working hours.

c/ The inspection of the transport means on exit or entry must ensure the timely loading or unloading of export and import goods as well as the exit or entry of passengers aboard.

d/ The customs clearance for goods and transport means shall comply with the provisions of Article 25 of this Law.

Article 20.- Customs declaration

1. Customs declaration shall be uniformly effected according to customs declaration forms set by the General Department of Customs.

2. Customs declarers must declare fully, accurately and clearly according to the contents on the customs declaration forms.

3. Customs declarers may use the form of electronic declaration.

Article 21.- Customs procedure agents

1. Customs procedure agents are customs declarers authorized by persons who have rights and obligations in the carrying out of customs procedures for export and import goods.

2. Customs procedure agents must be knowledgeable of the customs legislation, customs declaration skills and be accountable to law within the scope of authorization.

The Government shall specify the conditions for registration and operation of customs procedure agents.

Article 22.- Customs dossiers

1. A customs dossier consists of:

a/ Declaration form;

b/ Commercial invoices;

c/ Goods purchase and sale contract;

d/ Permit of the competent State body for exported, imported or transited goods or transport means on exit, entry or in transit, which require such permit under the provisions of law.

e/ Other documents as prescribed by law for each goods item, which the customs declarer must submit or produce to the customs offices.

2. Customs dossiers shall be submitted or produced to the customs at the customs offices. Where there are plausible reasons accepted by the directors of the border-gate customs sub-departments or the directors of the customs sub-departments of the outside-of-border gate sites of customs procedure completion, the customs declarers may have the time limit extended for submission or production of a number of documents of the customs dossiers; supplement, modify or replace the already-registered customs declaration forms before the inspection of the actual conditions of goods and transport means starts.

Article 23.- Rights and obligations of the customs declarers

1. The customs declarers shall have the right to:

a/ Be supplied by the customs offices information relating to the customs declaration for exported, imported and transited goods, transport means on exit, entry or in transit and guidance on carrying out the customs procedures;

b/ Have a prior look at the goods, take samples of the goods under the supervision by customs officers before making customs declaration so as to ensure accurate customs declaration;

c/ Propose the customs offices to re-inspect the actual conditions of the goods already inspected if they disagree with the customs offices' decisions, in cases where the goods are not permitted for customs clearance;

d/ Lodge complaints and denunciations against illegal acts committed by customs offices and customs officers;

e/ Claim compensation for damage caused by customs offices and/or customs officers according to law provisions.

2. The customs declarers shall have the obligation to:

a/ Make customs declaration and comply with the provisions of Clause 1 of Article 16, Articles 18, 20 and 68 of this Law;

b/ Be accountable to law for the truthfulness of the declared contents and the submitted and/or produced documents;

c/ Abide by decisions and requests of the customs offices and customs officers when they carry out customs procedures for goods and transport means according to the provisions of this Law;

d/ Keep accounting records and vouchers and other documents related to the export and import goods having enjoyed customs clearance for a period of 5 years counting from the date of registration of customs declaration forms; supply information and documents related thereto when the customs offices request the examination thereof according to the provisions of Articles 28, 32 and 68 of this Law;

e/ Arrange personnel to serve the inspection of the actual conditions of goods and transport means;

f/ Pay taxes and fulfil other financial obligations as prescribed by law.

Article 24.- Responsibility to inspect goods and transport means within the geographical areas of customs operation

1. Within the geographical areas of customs operation, the customs offices shall have the responsibility to inspect export and import goods, and transport means on exit or entry.

2. For goods and transport means which are, as prescribed by law, subject to specialized quality, medical, cultural inspection or animal and plant quarantine, the State bodies with specialized inspection competence shall conduct the inspection thereof.

3. The directors of the border-gate customs sub-departments shall assume the prime responsibility and coordinate with the competent State bodies in conducting specialized inspection at the border gates so as to ensure a quick customs clearance for goods and transport means.

The Government shall define in detail the responsibilities and coordinating relations of the competent State bodies at the border gates.

Article 25.- Customs clearance for goods and transport means

1. Goods and transport means shall enjoy customs clearance after the customs procedures have been completed.

2. Goods and transport means for which the customs procedures have not yet been completed may enjoy customs clearance if they fall under one of the following cases:

a/ Lacking some documents of the customs dossier, which are permitted by the customs office to be submitted later within a given time limit;

b/ Having not yet paid or having paid the payable tax amount not in full within the prescribed time limit during which a credit institution or another organization permitted to conduct a number of banking activities provides guarantee for such payable amount, except for export and import goods entitled to a grace period for tax payment according to the provisions of the tax legislation.

3. Where the goods or transport means owners are sanctioned in form of pecuniary fine for customs-related administrative violations, the goods or transport means may go through customs clearance if their owners have paid the fines or such fines are guaranteed by a credit institution or another organization permitted to conduct a number of banking activities for the execution of the sanctioning decisions of the customs offices or competent State bodies.

4. For export and import goods the appraisal of which has been conducted, the customs offices shall base themselves on the appraisal results to decide on customs clearance therefor. In cases where pending the appraisal results the goods owners request to take the goods for preservation, the customs offices may accept such requests only when all customs supervision conditions prescribed by the General Department of Customs have been met.

5. Goods exported and imported in service of urgent requirements shall go through customs clearance according to the provisions of Article 35 of this Law.

Article 26.- Customs supervision

1. Customs supervision of goods and transport means shall be conducted by the following modes:

a/ Customs sealing or by other technical means;

b/ Direct supervision conducted by customs officers.

2. Customs supervision duration:

a/ From the time the goods or transport means on entry arrive at the geographical areas of customs operation to the time they enjoy customs clearance;

b/ From the time the inspection of the actual conditions of export goods starts to the time they are actually exported;

c/ From the time the goods or transport means in transit arrive at the geographical areas of customs operation to the time they get out of the Vietnamese territory.

3. Goods owners, conductors or operators of transport means, and customs procedure agents shall be obliged to keep the goods conditions and customs seals intact; in force majeure cases

where it is impossible to keep the goods conditions or customs seals intact, after applying necessary measures to limit and prevent any possible loss, they must immediately notify such to the nearest customs office or commune/ward/township People's Committee for certification.

Article 27.- Tasks and powers of customs officers

When carrying out customs procedures, customs officers shall have the following tasks and powers:

1. Strictly complying with laws, professional customs processes and taking responsibility for the performance of their tasks and powers;
2. Giving guidance to the customs declarers when so requested;
3. Conducting customs inspection and supervision; in cases of detecting signs of violation of customs legislation, requesting the goods owners, conductors of transport means or authorized persons to comply with their requests for the inspection and examination of goods and transport means according to law provisions;
4. Taking samples of the goods in the presence of the customs declarers for the customs offices to analyze them or solicit the appraisal thereof in service of the goods inspection; using the analysis and/or appraisal results to determine the right codes and quality of goods.
5. Requesting the customs declarers to supply information and documents related to the goods or transport means so as to determine the correct goods codes and value in service of the collection of taxes and other revenues according to law provisions;
6. Supervising the opening, closing, transshipment, loading and unloading of goods at the sites of customs procedure completion and the sites of inspection of export and import goods.
7. Requesting the conductors or operators of transport means to move along prescribed routes and stop at prescribed places.
8. Other tasks and powers as prescribed by law.

Section 2. CUSTOMS SUPERVISION AND INSPECTION OF GOODS

Article 28.- Examination and registration of customs dossiers

When receiving customs dossiers, the customs officers shall check the declarations according to the requirements on the declaration form, documents of the customs dossiers, the compatibility of the declaration contents and the customs dossier documents; register the customs dossiers according to law provisions; in case of refusal to register the customs dossiers, they must inform the customs declarers of the reasons therefor.

Article 29.- Bases and competence to decide on the forms of inspection of the actual conditions of export and import goods for customs clearance

1. Bases for decision on the forms of inspection of the actual conditions of export and import goods include the law observance records of the goods owners; the State's policies on management of export and import goods; the nature, categories and origins of export and import goods; the customs dossiers and other information related to the export and import goods.

2. The heads of the border-gate customs sub-departments, the heads of the customs sub-departments of the outside-of-border gate sites of customs procedure completion shall decide on the forms of inspection of the actual conditions of export and import goods and the change of the inspection form as prescribed in Article 30 of this Law.

Article 30.- Forms of inspection of the actual conditions of export and import goods for customs clearance

1. Forms of inspection of the actual conditions of export and import goods include:

a/ Exemption from inspection of the actual conditions of export and import goods of the goods owners who have a record of good observance of customs legislation for goods items regularly exported or imported, export farm and aquatic goods, export and import goods of export-processing zones, goods stored at bonded warehouses, goods brought into the customs preferential treatment zone and other goods on the list prescribed by the Government.

For goods which have been decided to be exempt from inspection but then detected to have signs of violation of the customs legislation, the form of inspection prescribed at Point c of this Clause shall apply;

b/ Inspection by probability method of the actual conditions of no more than 10% of the goods for each lot of export or import goods being raw materials and supplies imported for production of export goods and for export processing, goods of the same category, homogeneously-packed goods, and export and import goods not falling into the cases of inspection exemption specified at Point a of this Clause.

In the course of inspection, if any violations of the customs legislation are detected, the form of inspection prescribed at Point c of this Clause shall apply;

c/ Inspection of the whole lots of export or import goods of the goods owners who have committed violations of the customs legislation time and again; and goods lots detected to have signs of violation of the customs legislation.

2. The inspection of the actual conditions of goods shall be conducted by the customs officers either personally or with the aid of machinery, technical equipment and other professional measures in the presence of the customs declarers or their lawful representatives, after the customs dossiers have been registered and the goods brought to the inspection sites.

The goods being live animals or plants difficult to preserve and other special goods shall be inspected first.

Article 31.- Inspection of the actual conditions of export and import goods in cases where the customs declarers are absent

1. The goods inspection in the absence of customs declarers shall be decided by the heads of the border-gate customs sub-departments, the heads of the customs sub-departments of the outside-of-border gate sites of customs procedure completion and notified to the customs declarers in the following cases:

a/ For security protection;

b/ For sanitation and environment protection;

c/ Showing signs of serious law violation;

d/ The prescribed time limit is over but the customs declarers fail to come to carry out customs procedures;

e/ At the requests of the customs declarers.

2. The inspection in absence of the customs declarers shall be conducted in the presence of the representative of the transporting organization or of the nearest commune/ward or township People's Committee.

Article 32.- Post-customs clearance inspection

1. In cases where they detect signs of violation of the customs legislation in the export or import goods which have enjoyed customs clearance, the customs offices may apply the measure of post-customs clearance inspection.

2. Within 5 years after the date the export or import goods enjoy customs clearance, the directors of the customs departments of the provinces, inter-provinces or centrally-run cities may issue decisions on post-customs clearance inspection.

3. Basing themselves on the post-customs clearance inspection decisions, the customs officers shall personally examine accounting records and invoices and other documents related to the lots of export or import goods which already enjoyed customs clearance at the enterprises so as to make comparison with the customs declarations and documents of the customs dossiers; in cases of necessity and if conditions permit, they may inspect the actual conditions of the goods.

4. In the course of inspection, at the requests of the customs offices, the concerned agencies, organizations and individuals shall create conditions, supply necessary accounting records, information and materials in service of the former's inspection.

The Government shall prescribe in detail the post-customs clearance inspection.

Article 33.- Temporarily-exported and temporarily-imported goods

1. Temporarily-exported and temporarily-imported goods subject to the customs inspection and supervision include:

a/ Goods for participation in fairs, exhibitions, and product displays;

b/ Machinery, equipment and occupational tools in service of jobs within a given period of time;

c/ Components and spare parts in service of the replacement and repair of foreign sea-going ships and aircraft.

d/ Other goods as prescribed by law.

2. Temporarily-exported goods must be re-imported and temporarily-imported goods must be re-exported within a prescribed time limit and go through customs procedures.

3. If temporarily-exported goods which are not re-imported and temporarily-imported goods which are not re-exported are sold, presented or exchanged, they must go through customs procedures like export and import goods; if they are on the list of goods subject to conditional export and import, they must comply with the law provisions on goods subject to conditional export and import.

Article 34.- Presents and gifts

1. Goods being presents and gifts must go through customs procedures; if they are on the list of goods subject to conditional export and import, they must comply with the law provisions on goods subject to conditional export and import.

2. It is strictly forbidden to present or donate goods on the list of goods banned from export or import.

3. The duty-free allowance of goods being presents and gifts shall be prescribed by the Government.

Article 35.- Goods exported and imported in service of urgent requirements

1. Goods exported and imported in service of urgent requirements include:

a/ Goods in service of the immediate overcoming of natural disaster consequences;

b/ Goods in service of urgent relief requirements;

c/ Goods in service of security and defense requirements and goods in service of other urgent requirements under the Prime Minister's decisions.

2. Goods exported and imported in service of urgent requirements shall enjoy customs clearance before the customs declarations and customs dossier documents are submitted.

Article 36.- Goods traded and exchanged by border inhabitants

1. Goods traded and exchanged by border inhabitants are goods in service of the common daily life and production of border inhabitants.

2. The goods traded and exchanged by border inhabitants of Vietnam with those of the countries sharing the national borderlines with Vietnam must be subject to customs inspection and supervision; in places where customs offices are not available, such goods shall be subject to the inspection and supervision by the border guards according to law provisions.

3. The Government shall define the responsibilities of the local administrations, the coordination among the State bodies, and the policies on the goods trading and exchange by border inhabitants.

Article 37.- Goods exported and imported by mail

1. Goods exported and imported by mail must go through customs procedures as provided for by this Law.

2. In cases where the authorized customs declarers are postal service- providing enterprises, they must fully discharge the customs declarer's responsibility as prescribed by this Law; may deliver or distribute goods only after they are given the customs clearance.

Article 38.- Goods on transport means on exit, entry and in transit

1. Goods being items on transport means on exit, entry and in transit shall not have to go through customs procedures but must be subject to customs supervision.

2. Goods purchased from transport means on entry must go through customs procedures like import goods.

Goods sold to people working and passengers on transport means on exit or in transit must go through customs procedures like export goods.

Article 39.- Goods exported and imported by mode of electronic commerce

1. Goods exported and imported by mode of electronic commerce must be subject to customs inspection and supervision.

2. The Government shall prescribe the customs inspection and supervision of goods exported and imported by mode of electronic commerce.

Article 40.- Transited goods

1. Transited goods must go through customs procedures at the first entry border-gate and the last exit border-gate, be subject to customs supervision during the process of transportation on the Vietnamese territory.

2. For goods transited not across land territory, transited and warehoused within the border-gate areas, the transit permits shall not be required. For goods transited across land territory, or warehoused outside the border-gate areas or for transited goods for which permits are required according to the provisions of Vietnamese law, permits issued by the competent State bodies must be produced.

3. The inspection of transited goods shall be conducted only in cases where signs of law violation are detected.

4. Transited goods may be sold in Vietnam only when it is so permitted by the competent Vietnamese State bodies and must go through the customs procedures like import goods.

Article 41.- Goods transported from border-gate to border-gate

1. Goods transported from border gate to border-gate include:

a/ Export goods which have gone through customs procedures, been transported from the outside-of-border gate site of customs procedure completion to the export border gate;

b/ Import goods transported from the import border gate to the outside-of-border gate site of customs procedure completion;

c/ Export and import goods transported from one site of customs procedure completion to another.

2. Goods transported from border-gate to border-gate must be subject to customs inspection and supervision.

3. For export and import goods transported between two sites where the inspection of the actual conditions of the export or import goods is conducted and such sites are other than the sites of customs procedure completion, the regime applicable to goods transported from border-gate to border-gate may apply if it is so approved in writing by the directors of the customs departments of the provinces, inter-provinces or centrally-run cities.

Article 42.- Routes and durations of transit and border-gate-to-border gate transportation

Goods which are transited or transported from border- gate to border-gate must be transported along prescribed routes through prescribed border-gates, within prescribed time limits and subject to customs supervision.

The Ministry of Communications and Transport shall prescribe the routes for transportation of transited goods; the General Department of Customs shall prescribe the routes for border gate-to-border gate goods transportation.

Article 43.- Transferred properties

Individuals, families and organizations with transferred properties must have papers certifying their ownership over such properties, excluding belongings and items in service of normal daily life activities.

The Government shall prescribe in detail transferred properties.

Article 44.- Luggage of persons on exit and entry

1. Luggage of persons on exit and entry must go through the customs procedures at the border gates.

2. Luggage of persons on exit and entry, which exceeds the duty-free allowance, must go through the customs procedures like export and import goods.

People on exit or entry may deposit their luggage at the border-gate warehouses and reclaim them when they are on entry or exit.

3. The Government shall prescribe the duty-free luggage criteria and allowances.

Article 45.- Handling of goods which are abandoned, strayed or mistakenly-claimed and unclaimed after the expiry of customs declaration time limit

1. Goods which their owners declare publicly to abandon them or take acts to prove their abandonment shall be put for sale and the proceeds therefrom shall be paid into the State budget after subtraction of arising expenses.

The goods owners abandonment of goods with signs of law violation shall not be accepted.

2. For strayed and mistakenly-claimed goods, within the time limit of 180 days if the goods owners are able to prove that such goods are under their ownership but have been wrongly delivered from abroad or strayed to Vietnam, the goods can be re-exported; if they have been sent to wrong addresses, the addresses shall be adjusted so that the goods can reach the right recipients; if the goods are strayed to another country then brought to Vietnam, the goods owners may carry out customs procedures for reclaiming them after paying all expenses that arise; past 180 days if nobody comes to claim, the goods shall be handled according to the provisions of Clause 4 of this Article.

3. Where the customs offices have grounds to determine that the abandoned, strayed or mistakenly-claimed goods are contraband, they shall handle such goods like smuggled goods.

4. For goods which have been imported for more than 90 days from the date they arrive at the unloading border- gates but nobody comes to receive them, the customs offices shall publicly announce such on the mass media. Within the time limit of 180 days from the date of such public announcement, if the goods owners come and claim them, they shall have to carry out the customs procedures and pay a fine and all expenses that arise from the delayed completion of the customs procedures; if nobody comes to claim, such goods shall be handled according to law provisions.

Section 3. CUSTOMS INSPECTION AND SUPERVISION OF GOODS IN BONDED WAREHOUSES AND TAX-SUSPENSION WAREHOUSES

Article 46.- Goods in bonded warehouses and tax-suspension warehouses

1. Goods of domestic or foreign organizations and individuals stored at bonded warehouses must be subject to customs inspection and supervision.

2. Only imported goods being production raw materials and owned by owners of tax-suspension warehouses may be put into the tax-suspension warehouses.

3. The Government shall prescribe in detail the operation of bonded warehouses and tax-suspension warehouses.

Article 47.- Rights and obligations of bonded warehouse owners and owners of goods stored in bonded warehouses

1. Bonded warehouse owners may perform contracts for storing goods at their bonded warehouses according to law provisions; may move the goods in the bonded warehouses as agreed upon with the goods owners but must notify such in advance to the customs offices.

Once every 45 days, the bonded warehouse owners must notify in writing the customs departments of the provinces, inter-provinces or centrally-run cities of the actual conditions of the goods and the situation of operation of their bonded warehouses.

The bonded warehouse owners shall have to comply with the requests of the customs offices regarding the goods inspection according to law provisions.

2. The owners of goods stored in bonded warehouses may consolidate the packings, categorize goods or take goods samples under the supervision of customs officers, and may effect the transfer of the right to own such goods according to law provisions. The transfer of goods from one bonded warehouse to another must be approved in writing by the heads of the customs departments of provinces, inter-provinces or centrally-run cities.

During the time the goods are stored in the bonded warehouses, the goods owners must comply with the law provisions on the operation of bonded warehouses.

Article 48.- Time limit for storing goods in bonded warehouses

The time limit for storing goods in bonded warehouses shall not exceed 12 months, counting from the date the goods are put therein; in cases where there are plausible reasons and written approval of the heads of the customs departments of the provinces, inter-provinces or centrally-run cities, this time limit may be extended but such an extension must not exceed 6 months.

Article 49.- Competence to set up, terminate the operation of bonded warehouses and tax-suspension warehouses

The General Director of Customs shall decide on the setting up and termination of the operation of bonded warehouses.

The heads of the customs departments of the provinces, inter-provinces or centrally-run cities shall decide on the setting up and termination of tax-suspension warehouses.

Section 4. CUSTOMS INSPECTION AND SUPERVISION OF TRANSPORT MEANS

Article 50.- Sites of customs procedure completion for transport means on exit and entry

1. Transport means on exit and entry must go through Vietnam's border gates.

Transport means on entry must go through customs procedures at the first entry border gate. Transport means on exit must go through customs procedures at the last exit border-gate.

2. The exit and entry of transport means through other sites shall be prescribed by the Government.

Article 51.- Routes, customs supervision duration for transport means on exit, entry, in transit or moving between border gates

1. Foreign transport means on exit, entry, in transit, or going from border gate to border gate must go along prescribed routes, be subject to customs supervision from the time they arrive at the geographical areas of customs operation, during their movement, to the time they get out of the Vietnamese territory.

2. Vietnamese transport means on entry shall be subject to customs supervision from the time they arrive at the geographical areas of customs operation to the time when all import goods carried onboard the transport means are unloaded for import procedure completion.

Vietnamese transport means on exit shall be subject to customs supervision from the time they start to be loaded with export goods to the time they get out of the Vietnamese territory.

3. When there are grounds to believe that illegal goods are hidden on the transport means on exit, entry, in transit or going from one border gate to another, or signs of serious law violation are revealed, the directors of the border-gate customs sub-departments, the directors of the customs sub-departments of the outside-of-border gate sites of customs-procedures completion and the heads of the customs control squads may decide to temporarily postpone the departure or stop the transport means for search. Such search must comply with the law provisions and the decision issuers must take responsibility before law for their decisions.

Article 52.- Declaration and inspection of transport means on exit, entry and in transit

1. When carrying out customs procedures for transport means on exit, entry or in transit, their owners or drivers must make customs declaration, submit and/or produce transportation documents; supply information and vouchers related to the export or import goods and items on the transport means. The time limit for customs declaration shall comply with the provisions of Clauses 5, 6 and 7, Article 18 of this Law.

2. The inspection of customs dossiers and the actual conditions of transport means by customs officers shall comply with the provisions of Points c and d, Clause 2, Article 19, as well as Article 20 and Article 22 of this Law.

Where the transportation documents have satisfied the requirements of the customs inspection, the transport means owners or drivers shall not have to fill in the customs declaration forms, except for the luggage, export or import goods of the people on exit or entry aboard their transport means.

Article 53.- Transshipment, border-gate-to-border-gate transportation, carriage transfer, carriage detachment, loading and unloading of goods aboard transport means on exit or entry

The transshipment, border-gate-to-border-gate transportation, carriage transfer, carriage detachment, loading and unloading of goods aboard transport means on exit or entry, which are under customs inspection and supervision, may be effected only when it is so consented by the customs offices.

Goods handled during transshipment, border-gate-to-border-gate transportation, carriage transfer and carriage detachment must have their packings, boxes and parcels kept intact.

Article 54.- International transportation combined with domestic transportation, domestic transportation combined with transportation of exports and imports

1. Means used for international transportation, if permitted by the competent State bodies and meeting the customs supervision conditions set by the General Department of Customs, may be also used for domestic goods transportation.

2. Means used in domestic transportation, if permitted by the competent State bodies and meeting the customs supervision conditions set by the General Department of Customs, may also be used for transportation of export or import goods being subject to customs supervision.

Article 55.- Transport means on exit, entry or in transit for defense and security purposes

Military transport means, other transport means used for defense and security purposes must go through customs procedures and be subject to customs inspection and supervision according to the Government's regulations.

Article 56.- Responsibility of the heads of the port authorities of airports, seaports, international direct railway stations to coordinate with the customs offices

The heads of the port authorities of airports, seaports, international direct railway stations shall have to give advance notices to the directors of the border-gate customs sub-departments on the arrival and departure times, stop places, and the times for goods loading onto and/or unloading from sea-going ships, aircraft and international direct trains.

Section 5. TEMPORARY POSTPONEMENT OF CUSTOMS PROCEDURE CLEARANCE FOR EXPORT AND IMPORT GOODS UPON REQUESTS FOR PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

Article 57.- Principles for temporary postponement of customs procedure clearance

1. Holders of intellectual property rights already protected under the provisions of Vietnamese law shall have the right to request the customs offices to temporarily stop carrying out the customs procedures for export or import goods if they have grounds to believe that their intellectual property rights are infringed upon.
2. The customs offices may decide to temporarily stop carrying out customs procedures for export or import goods only when all conditions set in Article 58 of this Law are met.

Article 58.- Conditions for requesting the temporary postponement of customs procedure clearance

When requesting the temporary postponement of customs procedure clearance, the intellectual property right holders shall have to:

1. Send to the customs offices the written requests together with evidences of their legitimate ownership of the intellectual property rights and evidences of the infringements thereupon.
2. Pay a deposit or submit the written guaranty by a credit institution or another organization permitted to conduct a number of banking activities as security for payment of damage compensation and expenses, as prescribed by law, which may arise due to wrong requests for temporary postponement of customs procedure clearance.

Article 59.- Specific provisions on the temporary postponement of customs procedure clearance

Pursuant to this Law and other law provisions, the Government shall prescribe in detail the temporary postponement of customs procedure clearance for export and import goods upon requests for protection of intellectual property rights.

Section 6. PRIVILEGE AND IMMUNITY REGIME

Article 60.- Privilege and immunity regime

The privilege and immunity regime prescribed by this Law include privileges and immunity with regard to customs declaration and custom inspection.

Article 61.- Immunity from customs declaration and/or inspection

1. Diplomatic and consular bags shall enjoy immunity from customs declaration and inspection.
2. Luggage and transport means of agencies, organizations and individuals entitled to diplomatic privilege and immunity, and luggage and transport means of other special subjects shall enjoy immunity from customs inspection.

Article 62.- Handling of cases where violations of the privilege and immunity regime are detected

Where there are grounds to assert that diplomatic or consular bags misused for purposes contrary to the international agreements on diplomatic and consular relations, which the Socialist Republic of Vietnam has signed or acceded to, or that luggage or transport means contain items banned from export or import, items of the categories not entitled to the privilege and immunity regime as prescribed by law, the General Department of Customs shall decide on the handling thereof according to these international agreements.

Chapter IV

RESPONSIBILITIES OF THE CUSTOMS SERVICE IN THE PREVENTION AND COMBAT OF SMUGGLING AND ILLEGAL CROSS-BORDER GOODS TRANSPORTATION

Article 63.- Tasks of the customs service in the prevention and combat of smuggling and illegal cross-border goods transportation

1. Within the scope of their tasks and powers, the customs offices at all levels shall organize the performance of the task of preventing and combating smuggling and illegal cross-border goods transportation.
2. The customs offices at all levels may establish specialized units to perform the task of preventing and combating smuggling and illegal cross-border goods transportation.

Article 64.- The scope of responsibility to prevent and combat smuggling and illegal cross-border goods transportation

1. Within the geographical areas of customs operation, the customs offices shall have to inspect, supervise and control goods and transport means so as to actively prevent and combat smuggling and illegal cross-border goods transportation.

Where goods and/or transport means have not yet been taken out of the geographical areas of customs operation while agencies, organizations or individuals detect acts of smuggling or illegal cross-border goods transportation, such agencies, organizations or individuals shall have to immediately notify the customs offices thereof for inspection and handling.

2. Outside the geographical areas of customs operation, the customs offices shall have to coordinate with the concerned State bodies in applying measures to prevent and combat smuggling and illegal cross-border goods transportation.

Where goods or transport means have been taken out of the geographical areas of customs operation while the concerned State bodies have grounds to believe that acts of smuggling or illegal cross-border goods transportation are committed, they shall conduct according to their competence the inspection and handling thereof under the provisions of law.

3. The People's Committees at all levels shall direct and coordinate activities of the customs offices and other concerned State bodies in their localities in performing the task of preventing and combating smuggling and illegal cross-border goods transportation.

Article 65.- Competence of the customs offices in the application of measures to prevent and combat smuggling and illegal cross-border goods transportation

1. Organizing forces, setting up database, applying necessary professional measures, gathering customs operation-related information at home and abroad so as to actively prevent and combat smuggling and illegal cross-border goods transportation, and serve the customs clearance for goods and the post-customs clearance inspection; coordinating with the concerned bodies in keeping secret the suppliers of information on cases of smuggling and illegal cross-border goods transportation.

2. Conducting customs control over goods and transport means; assuming the prime responsibility and coordinating with the concerned State bodies in carrying out activities of preventing and combating smuggling and illegal cross-border goods transportation within the geographical areas of customs operation.

3. Taking necessary professional scouting measures as prescribed by law to detect acts of smuggling and illegal cross-border goods transportation.

4. Requesting concerned agencies, organizations and/or individuals to supply information and materials if such information and materials are necessary for the verification of acts of smuggling and illegal cross-border goods transportation.

5. Requesting postal service-providing enterprises to open postal matters and goods exported or imported by mail for inspection when there are grounds to believe that such postal matters and goods contain materials and goods related to smuggling and illegal cross-border goods transportation.

6. Undertaking the international cooperation in the prevention and combat of smuggling and illegal cross-border goods transportation.

Article 66.- Competence of the customs offices and customs officers in handling acts of smuggling and illegal cross-border goods transportation

1. Where they have grounds to believe that there are acts of hiding smuggled goods or illegal cross-border goods transportation, the directors of the border-gate customs sub-departments, the directors of the customs sub-departments of the outside-of-border gate sites of customs procedure completion and the heads of the customs control squads may decide on the body search and the search of the transportation means as well as places where the goods are hidden, and the temporary seizure of people, transportation means and/or goods according to the law provisions on the handling of administrative violations.

2. When detecting acts of violation of customs legislation, which are so serious to be examined for penal liability, the customs offices and customs officers with the competence prescribed by the criminal procedure legislation may initiate the cases, initiate criminal cases against the accused and conduct investigative activities. The initiation of criminal cases, the initiation of criminal cases against the accused and the carrying out of investigative activities must strictly comply with the provisions of criminal procedure legislation.

3. The customs offices and customs officers shall, when carrying out activities prescribed in Clauses 1 and 2 of this Law, have to take responsibility before law for their decisions.

Article 67.- Technical equipment in service of the prevention and combat of smuggling and illegal cross-border goods transportation

1. The customs offices and customs officers that directly perform the task of combating smuggling and illegal cross-border goods transportation shall be equipped with professional technical means, weapons and support instruments. The equipment and use of weapons and support instruments must strictly comply with law provisions.

2. In case of necessity, the customs offices and customs officers that directly perform the task of combating smuggling and illegal cross-border goods transportation may request agencies, organizations and/or individuals to coordinate forces, support means and supply information; if the supported means are damaged, the customs offices shall have to pay compensation therefor according to law provisions.

Chapter V

ORGANIZATION OF THE COLLECTION OF TAXES AND OTHER LEVIES ON EXPORT AND IMPORT GOODS

Article 68.- Responsibilities of the customs declarers in the declaration, calculation and payment of taxes and other levies

1. To declare, calculate and pay taxes in full, on time and be accountable for their tax declaration and calculation.
2. Within 6 months as from the date of registration of declarations, if detecting any mistakes in the tax declaration, calculation and/or payment, they shall have to report them to the customs offices where the necessary procedures are carried out for adjustment of the payable tax amounts.
3. To fulfil other obligations in the declaration, calculation and payment of taxes and other levies according to law provisions.
4. To abide by the customs offices decisions on taxes and other levies.

Article 69.- Responsibilities of the customs offices in organizing the collection of taxes and other levies

1. The General Department of Customs shall uniformly direct the collection of taxes and other levies on export and import goods and the application of measures to ensure the correct and full collection of taxes and other levies according to law provisions.
2. The customs offices which carry out the procedures for export and import of goods shall check the tax declaration and calculation by customs declarers; where they discover the wrong calculation of the payable tax amounts by customs declarers, they must, after adjusting such amounts, notify the customs declarers thereof. The time limits for retrospective collection and payment of the payable tax amounts shall comply with the provisions of tax legislation.

Article 70.- Time for tax calculation and time limit for tax payment

1. The time for tax calculation and the time limit for tax payment applicable to export and import goods shall comply with the provisions of tax legislation.
2. Where export or import goods are temporarily seized pending the handling by the customs offices or competent State authorities, the time limit for tax payment shall be counted from the date the handling decision is issued.

Article 71.- Determination of the tax calculation values

The values for calculation of tax on export or import goods shall be determined according to the provisions of the tax legislation and other law provisions.

The Government shall prescribe in detail the determination of tax calculation values for export and import goods.

Article 72.- Classification of export and import goods and determination of tax rates for export and import goods

1. The classification of export and import goods shall comply with the law provisions on goods classification.

The determination of tax rates for export and import goods shall be based on current tax index.

Where the customs offices refuse to accept the results of classification by the customs declarers, they may request such declarers to supply documents related to the export or import goods; take samples of export or import goods to the witness of the customs declarers for analysis, classification and re-determination of the tax rates applicable to such export or import goods; if the customs declarers disagree with the customs offices' analysis and re-classification results, they may lodge complaints thereabout. The complaint lodging and settlement shall comply with the law provisions.

2. The Government shall prescribe in detail the classification of export and import goods.

Chapter VI

STATE MANAGEMENT OVER CUSTOMS

Article 73.- Contents of the State management over customs

The contents of the State management over customs include:

1. Elaboration and direction of the implementation of the strategy, planning and plans on development of Vietnam's Customs.
2. Promulgation and organization of the implementation of legal documents on customs;
3. Provision of guidance for, implementation and propagation of customs legislation.
4. Prescription of the organization and operation of the Customs.
5. Training, fostering and building of the contingent of customs officers.
6. Organization of research and application of sciences and technologies and modern customs management methods.
7. Collection of the State's statistical data on customs.

8. Inspection, supervision, settlement of complaints and denunciations, and handling of violations of customs legislation.

9. International cooperation on customs.

Article 74.- Bodies in charge of the State management over customs

1. The Government shall perform the uniform State management over customs.

2. The General Department of Customs is the body assisting the Government in performing the uniform State management over customs.

3. The ministries, the ministerial-level agencies, the agencies attached to the Government shall, within the scope of their tasks and powers, have to coordinate with the General Department of Customs in performing the State management over customs.

4. The People's Committees at all levels shall, within the scope of their tasks and powers, have to organize the implementation of the customs legislation in their respective localities.

Article 75.- The right to lodge complaints, denunciations, and initiate lawsuits

1. Individuals and organizations may lodge complaints with the customs offices, other competent State bodies or initiate lawsuits at courts according to law provisions against administrative decisions and/or administrative acts of the customs offices, customs officers where there are grounds to believe that such decisions and/or acts are contrary to law, and infringe upon their legitimate rights and interests.

2. Individuals may lodge denunciations with the customs offices or other competent State bodies against customs officers and/or customs offices for their law-breaking acts which infringe upon the interests of the State and the legitimate rights and interests of organizations and individuals.

Article 76.- Responsibility to settle complaints and denunciations

1. The customs offices at all levels shall have to settle complaints about administrative decisions and/or administrative acts falling under their settling competence; if receiving complaints not falling under their settling competence, they shall have to inform the complainants thereof so that the latter can lodge their complaints with competent State bodies for settlement.

2. The customs offices at all levels shall have to settle denunciations falling under their competence; if receiving denunciations not falling under their competence, they shall have to refer them to competent bodies or organizations for settlement and inform in writing the denouncers thereof.

Article 77.- Time limit, procedures and competence for settlement of complaints and denunciations

1. The time limits and procedures for lodging complaints and denunciations and settling them, and the competence to settle complaints and denunciations shall comply with the law provisions on complaints and denunciations and relevant law provisions.

2. During the time of lodging complaints or initiating lawsuits, the organizations or individuals shall still have to abide by the administrative decisions or decisions sanctioning administrative violations, issued by the customs offices or other competent State bodies. When the complaint-settling decisions of the customs offices or other competent State bodies are issued or the courts decisions or judgments take legal effect, such decisions or judgments shall be complied with.

Chapter VII

COMMENDATION AND HANDLING OF VIOLATIONS

Article 78.- Commendation

1. Agencies, organizations and individuals that have recorded achievements in the implementation of customs legislation; those who have made contributions to denouncing, discovering or assisting the customs offices in the combat against smuggling and illegal cross-border goods transportation; other acts of violation of customs legislation, shall be commended and/or rewarded according to law provisions.

2. The customs offices and customs officers that have well fulfilled their tasks shall be commended and/or rewarded according to law provisions.

Article 79.- Handling of violations

1. Those who violate the provisions of customs legislation shall, depending on the nature and seriousness of their violations, be administratively sanctioned or examined for penal liability, if causing damage, they shall have to pay compensation therefor according to law provisions.

2. The customs officers who commit acts of obstructing activities of export, import, entry, exit, transit or other acts of violation of customs legislation shall, depending on the nature and seriousness of their violations, be administratively sanctioned or examined for penal liability, if causing damage, they shall have to pay compensation therefor according to law provisions.

Chapter VIII

IMPLEMENTATION PROVISIONS

Article 80.- Implementation provisions

This Law takes effects as from January 1, 2002.

The Customs Ordinance passed on February 20, 1990 by the State Council shall be no longer effective as from the date this Law comes into force.

All previous provisions contrary to this Law are hereby annulled.

Article 81.- Law application to cases of goods and transport means for which customs dossiers have been registered but customs procedures have not yet been completed before the date this Law comes into force

1. For export and imports goods, transited goods, transport means on exit, entry or in transit, for which customs dossiers have been registered but customs procedures have not yet been completed before the date this Law comes into force, the carrying out of customs procedures, the customs inspection, supervision and control shall comply with the Customs Ordinance and other relevant law provisions.

2. Post-customs clearance inspection shall not apply to the goods which have been cleared of customs procedures before the date this Law takes effect.

Article 82.- Implementation guidance

The Government shall detail and guide the implementation of this Law.

**CHAIRMAN OF THE NATIONAL
ASSEMBLY**

Nguyen Van An