MINISTRY OF FINANCE --------	SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness ---------------
Number: 14/2021/TT-BTC	*Hanoi, February 18 , 2021*

CIRCULARS

PROVISIONS ON COLLECTION LEVELS, REGULATIONS FOR COLLECTION, PAYMENT, MANAGEMENT AND USE OF CUSTOMS FEES AND FEES OF GOODS, VEHICLES IN TRANSIT

Pursuant to the November 25, 2015 Law on Fees and Charges;

Pursuant to Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government detailing the implementation of a number of articles of the Law on Tax Administration;
Pursuant to Decree No. 64/2020/ND-CP dated June 10, 2020 of the Government guiding the implementation of the temporary admission mechanism under the Istanbul Convention;
Pursuant to the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 detailing and implementing the Customs Law on customs procedures, inspection, supervision and control, and Decree No. 59/2018/ND-CP dated April 20, 2018 of the Government amending and supplementing a number of articles of Decree No. 08/2015/ND-CP ;
Pursuant to Decree No. 87/2017/ND-CP dated July 26, 2017 of the Government defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

At the proposal of the Director of the Tax Policy Department;

The Minister of Finance promulgates a Circular stipulating the collection rate, regime of collection, payment, management and use of customs fees and charges for goods and means of transport in transit.

Article 1. Scope of regulation and subjects of application

1. This Circular prescribes the rate of collection, the mode of collection, payment, management and use of customs fees and charges for goods and means of transport in transit.

2. This Circular applies to:

a) Organizations and individuals pay customs fees and charges for goods and means of transport in transit.

b) Organize the collection of customs fees and charges for goods and means of transport in transit.

c) Other organizations and individuals involved in the collection, payment, management and use of customs fees and charges for goods and means of transport in transit.

Article 2. Payers and fee-collecting organizations

1. Fee and charge payers:

a) Customs fee payers specified in this Circular include:

- Organizations and individuals shall declare and submit customs declarations or documents to replace customs declarations (hereinafter referred to as declarations) for exported or imported goods, means of transport on exit or entry. scene.

- Organizations and individuals requesting issuance of temporary admission book (ATA book) for goods temporarily exported and re-imported according to Decree No. 64/2020/ND-CP dated June 10, 2020 of the Government guiding the implementation of the mechanism. temporary admission under the Istanbul Convention.

- The holder of protected intellectual property rights or a person legally authorized to submit an application to the customs authority to inspect, supervise or suspend customs procedures for imported or exported goods with signs of infringement of intellectual property rights according to the provisions of the law on intellectual property and the law on customs.

b) Chargers for goods and means of transport in transit are organizations and individuals that declare and submit declarations for goods and means of transport in transit in Vietnam.

2. Fee and charge collection organization:

a) Organize the collection of customs fees and charges for goods and means of transport in transit, including: The customs office where the declaration is registered for exported, imported or transited goods; customs offices where procedures are carried out for means of transport on exit, entry or in transit; the customs authority where the application is received for inspection, supervision and suspension of customs procedures for exported or imported goods showing signs of infringing upon intellectual property rights.

b) Organizations authorized by customs authorities to collect fees and charges (including the Vietnam Chamber of Commerce and Industry that collects customs fees for issuance of ATA books).

Article 3. Objects exempt from fees and charges

Exemption from collection of customs fees and charges for goods and means of transport in transit for organizations and individuals that carry out customs procedures for export, import, goods transit, exit, entry or transit means of transport in the following cases:

1. Humanitarian aid and non-refundable aid; gifts to state agencies, political organizations, socio-political organizations, social organizations, socio-professional organizations, people's armed forces units, individuals (exempt from tax within the norm) according to the law); gifts and gifts for humanitarian and charitable purposes; belongings of foreign organizations and individuals according to the regulations on diplomatic immunity; carry-on baggage; postal goods and parcels are exempt from import and export tax in accordance with current law.

2. Imported and exported goods sent via express delivery service are valued at VND 1,000,000 or less or have the tax amount (as prescribed) payable under VND 100,000.

3. Imported or exported goods have a customs value of less than 500,000 Vietnam dong or a total tax amount (as prescribed) payable under 50,000 Vietnam dong for a single export or import. .

4. Goods purchased, sold and exchanged by border residents within prescribed norms.

5. Means of transport regularly crossing the border shall be managed by the method of opening a monitoring book, not by a declaration.

6. Goods and means of transport in transit are exempted from fees and charges according to the provisions of international treaties to which Vietnam is a member or commitments of the Government of Vietnam.

Article 4. Charges and fees

Customs fees and charges for goods and means of transport in transit are specified in the Schedule of customs fees and charges for transit goods and means of transport promulgated together with this Circular.

Article 5. Declaration and payment of fees and charges by the payer

1. Charge and fee payers shall pay fees and charges according to the provisions of this Circular when:

a) Registration of declarations for exported, imported or transited goods; means of transport on exit, entry and in transit.

b) Request for issuance of ATA book for goods temporarily exported for re-import according to the provisions of Decree No. 64/2020/ND-CP .

c) When submitting an application to the customs authority to inspect, supervise or suspend customs procedures for exported or imported goods showing signs of infringing upon intellectual property rights.

2. Fees and charges shall be paid in cash or by non-cash payment according to the provisions of Circular No. 13/2017/TT-BTC dated February 15, 2017 of the Minister of Finance providing for the management of cash receipts and payments through the State Treasury system and Circular No. 136/2018/TT-BTC dated December 28, 2018 of the Minister of Finance amending and supplementing a number of articles of Circular No. 13/2017/TT-BTC. Fees shall be paid to the state budget or the accounts of organizations authorized to collect fees and charges. Fees shall be remitted to the fee-collecting deposit account of the customs office opened at the State Treasury or the account of the organization authorized to collect fees and charges.

3. In case the declaration is registered several times a month, the fee and charge payers shall register with the fee and charge collecting organization to pay the fees and charges on a monthly basis.

Pursuant to the list of declarations subject to payment of fees and charges notified by the customs authority. No later than the first 10 days of the following month, fee and charge payers must pay fees and charges according to the order and procedures specified in Article 4 of Decree No. 11/2020/ND-CP dated January 20 2020 of the Government stipulating administrative procedures in the field of State Treasury and Circular No. 184/2015/TT-BTC dated November 17, 2015 of the Minister of Finance stipulating procedures for declaration, guarantee for tax, collection and payment of tax, late payment interest, fines, fees, charges and other revenues, for exported, imported, in-transit goods and means of transport on exit or entry , transit to pay fees or charges or request deductions for money transfer to pay fees and charges as prescribed.

Article 6. Authorization to collect fees and charges

Authorization to collect customs fees and charges for goods and means of transport in transit shall comply with the regulations on authorizing the collection of taxes and other state budget revenues collected by tax administration agencies in accordance with the Law on collection of taxes and other state budget revenues. Tax administration and Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government detailing a number of articles of the Law on Tax Administration.

Article 7. Management of collection and payment of fees and charges by collecting organizations

1. For organizations authorized to collect fees and charges: Organizations authorized to collect fees and charges shall pay the collected fees into the state budget according to the provisions of Article 4 of Decree No. 11/2020 /ND-CP and pay the collected customs fee amount to the fee account awaiting payment to the state budget opened at the State Treasury according to the provisions of the collection authorization contract and Article 39 of Decree No. 126/2020/ND-CP .

2. For the customs office

a) Periodically on the 5th of every month, the customs authority shall provide a complete list of declarations for which fees and charges must be paid by fee and charge payers to organizations authorized to collect (except for the Chamber of Commerce and Vietnam Industry) via e-customs payment gateway.

b) The customs authority shall collect fees and charges directly from the payers and the organizations authorized to collect the fees and charges; pay the collected fee into the fee account waiting for payment to the budget of the customs office opened at the State Treasury; pay 100% of the collected fee amount into the state budget as prescribed in Circular No. 328/2016/TT-BTC dated December 26, 2016 of the Minister of Finance guiding the collection and management of cash receipts. State books through the State Treasury.

c) Customs Departments of provinces and centrally run cities shall summarize and finalize budget revenues in accordance with the provisions of the Law on State Budget and the Law on Tax Administration.

Article 8. Management and use of fees

1. The customs authority is entitled to leave the entire collected fee amount to cover expenses for service provision and fee collection activities. The remaining fees are managed and used in accordance with the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 detailing and guiding the implementation of a number of articles of the Law on Fees. and fees; In which, other expenses for fee collection include: Payment of fees and charges authorized by customs authorities. The fee to be paid to the collection authorizing party shall be as agreed between the customs authority and the authorized party as prescribed in Article 39 of Decree No. 126/2020/ND-CP .

2. The Customs Departments of the provinces and centrally-run cities shall make estimates of the revenues from fees and charges and the demand for expenditures to ensure the performance of their tasks, and summarize them in the estimates of state budget revenues and expenditures. year of the unit and send it to the General Department of Customs for appraisal and general synthesis in the annual state budget revenue and expenditure estimate of the General Department of Customs and send to the Ministry of Finance.

Article 9. Terms of implementation

1. This Circular takes effect from April 5, 2021 and replaces Circular No. 274/2016/TT-BTC dated November 14, 2016 of the Minister of Finance providing for collection rates, collection and payment regimes. , management and use of customs fees and fees for goods and vehicles in transit.

2. Customs Departments of central-affiliated cities and provinces shall finalize fees and charges collected from January 1, 2020 to the end of December 4, 2020 in accordance with Circular No. 156/2013 /TT-BTC dated November 6, 2013 of the Minister of Finance guiding the implementation of a number of articles of the Law on Tax Administration; Law amending and supplementing a number of articles of the Law on Tax Administration and Decree No. 83/2013/ND-CP dated July 22, 2013 of the Government. From December 5, 2020 onwards, collected fees and charges shall be aggregated into the final settlement of budget revenues of the Customs Department in accordance with the provisions of the Law on State Budget, Law on Tax Administration No. 38/2019/QH14 .

3. In case relevant documents mentioned in this Circular are amended, supplemented or replaced, the revised, supplemented or replaced new document shall apply.

4. In the course of implementation, if any problems arise, organizations and individuals are requested to promptly report them to the Ministry of Finance for further study and guidance./.

RS. MINISTER
VICE MINISTER

Vu Thi Mai

Receiving places:
- Central Office and Party Committees;
- Office of the General Secretary;
- Congress office;
- Office of the President;
- People's Procuratorate of the Supreme;
- Supreme People's Court;
- State audit;
- Ministries, ministerial-level agencies, agencies attached to the Government;
- Central body of mass organizations;
- People's Committees, Departments of Finance, Tax Departments, State Treasury of provinces and centrally run cities;
- Announcement;
- Government portal;
- Department of Document Inspection (Ministry of Justice);
- Units under the Ministry of Finance;
- Portal of the Ministry of Finance;
- Save: Office,CST(CST5).

CUSTOMS FEES AND FEES FOR TRANSIT GOODS, VEHICLES

(Issued together with Circular No. 14/2021/TT-BTC dated February 18, 2021 of the Minister of Finance)

No	**Collected content**	**Collection rates**
first	Customs fees for imported and exported goods and means of transport on exit or entry	20,000 VND/declaration
2	Customs fees for inspection, supervision and suspension of customs procedures for exported and imported goods showing signs of infringing upon intellectual property rights	200,000 VND / 1 order
3	Customs fee for issuance of ATA book	1,000,000 VND/book
4	Customs fee for re-issuance of ATA book	500,000 VND/book
3	Fees for goods in transit	200,000 VND/declaration
4	Fees for means of transport in transit by road (including cars, tractors, tractors)	200,000 VND/vehicle
5	Fees for means of transport in transit by waterway (including: ships, canoes, tractors, barges)	500,000 VND/vehicle