

THE MINISTRY OF FINANCE**Circular No. 01/2012/TT-BTC of January 3, 2012, guiding the customs clearance of imports and exports subject to quarantine**

Pursuant to June 29, 2001 Customs Law No. 29/2001/QH10 and June 14, 2005 Law No. 42/2005/QH12 Amending and Supplementing a Number of Articles of the Customs Law;

Pursuant to April 29, 2004 Ordinance No. 18/2004/PL-UBTVQH11 on Animal Health;

Pursuant to July 25, 2001 Ordinance No. 36/2001/PL-UBTVQH10 on the Plant Protection and Quarantine;

Pursuant to the Government's Decree No. 154/2005/ND-CP of December 15, 2005, detailing a number of articles of the Customs Law regarding customs procedures, inspection and supervision;

Pursuant to the Government's Decree No. 33/2005/ND-CP of March 15, 2005, detailing a number of articles of the Ordinance on Animal Health; and Decree No. 119/2008/ND-CP of November 28, 2008, amending and supplementing a number of articles of Decree No. 33/2005/ND-CP;

Pursuant to the Government's Decree No. 02/2007/ND-CP of January 5, 2007, on plant quarantine;

Pursuant to the Government's Decree No.

118/2008/ND-CP of November 27, 2008, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

The Ministry of Finance guides the customs clearance of imports and exports subject to quarantine as follows:

Article 1. Scope of regulation and subjects of application**1. Scope of regulation:**

This Circular guides the customs clearance of imports and exports subject to animal, plant or aquatic product quarantine (below collectively referred to as quarantine).

2. Subjects of application:

This Circular applies to organizations and individuals importing or exporting goods subject to quarantine (below referred to as goods owners); district-level customs departments, customs officers in charge of carrying out goods import and export procedures (including e-customs procedures), and other related organizations and individuals.

Article 2. Customs clearance of imports subject to quarantine

1. In case goods owners submit quarantine exemption notices or quarantine certificates, district-level customs departments shall carry out customs clearance procedures, and not request the written quarantine registration.

2. In case goods owners submit the written quarantine registration, concerned district-level

customs departments shall, based on the quarantine location stated in the written quarantine registration, effect the customs clearance in either of the following cases:

2.1. Quarantine is conducted at border gates or inland clearance depots (ICD)

a/ For good lots with declarations registered with border-gate or ICD customs departments, when goods owners submit quarantine certificates (original), border-gate or ICD customs departments shall effect the customs clearance.

b/ For goods lots with declarations registered with district-level customs departments outside bordergates, when goods owners produce quarantine certificates (original), border-gate customs departments shall carry out procedures for border-gate transfer; and in case goods owners submit quarantine certificates (original), district-level customs departments outside border gates shall effect the customs clearance.

In case border-gate customs departments conduct physical inspection of goods at the request of district-level customs departments outside bordergates, when goods owners submit quarantine certificates, border-gate customs departments shall effect the customs clearance and transfer their dossiers under regulations on imports subject to border-gate transfer.

2.2. Quarantine is conducted in quarantine isolation wards, plants, factories, preservation warehouses or customs inspection places outside border-gate areas:

a/ For goods lots with declarations registered with border-gate customs departments:

a.1/ When goods owners submit transport documents (original) granted by quarantine agencies, border-gate customs departments shall carry out procedures for goods owners to bring their goods to the quarantine location stated in the written quarantine registration. At the "other notes" box on customs declarations (customs file copy and customs declarant ~~the~~ copy), customs officers shall write "goods awaiting quarantine results; date", sign and ~~append~~ a seal.

a.2/ When goods owners submit quarantine certificates (original), border-gate customs departments shall complete the customs clearance.

b/ For goods lots with declarations registered with district-level customs departments outside border gates:

b.1/ When goods owners produce transport documents (or documents related to the permission of goods transportation to quarantine locations) granted by quarantine agencies, border-gate customs departments shall carry out procedures for border-gate transfer under regulations. Goods owners shall preserve the goods' status quo for quarantine.

b.2/ When goods owners submit quarantine certificates, district-level customs departments outside border gates shall effect the customs clearance.

c/ The time limit for goods owners to submit quarantine certificates is 30 days from the date of carrying goods to quarantine locations. In case goods owners submit late or fail to submit quarantine certificates, they shall be handled under Clause 3, Article 6 of this Circular.

Article 3. Customs clearance of exports subject to quarantine

1. When carrying out export procedures for goods subject to quarantine, goods owners shall submit 1 copy and produce original quarantine certificates or documents proving eligibility for export quarantine (below collectively referred to as quarantine certificates) granted by quarantine agencies to district-level customs departments with which they register declarations for carrying out export procedures.

2. For exports in border-gate transfer which have been quarantined and granted inland quarantine certificates, upon their arrival at border gates, their export quarantine certificates may be converted at the goods purchasers' request or under countries of importation's regulations and goods owners shall submit 1 copy and produce the original of export quarantine certificates for border-gate customs departments to carry out export procedures, give certification in the copy and send it to district-level customs departments outside border gates for monitoring.

Article 4. Customs clearance of goods subject to quarantine in some other cases

1. Goods temporarily imported for re-export

a/ When procedures for temporary import are carried out: Customs clearance shall be effected as for imports under the guidance in Article 2 of this Circular.

b/ When procedures for re-export are carried out: Border-gate customs departments shall, based on quarantine agencies' inspection results and certification of eligibility for export,

carry out export procedures.

2. Goods temporarily exported for re-import

a/ When procedures for temporary export are carried out: Customs clearance shall be effected as for exports under the guidance in Article 3 of this Circular.

b/ When procedures for re-import are carried out: Customs clearance shall be effected as for imports under the guidance in Article 2 of this Circular.

3. Goods in transit, border-gate transfer or transshipment

a/ For goods carried directly from countries of exportation to countries of importation without passing Vietnamese bordergates, customs procedures are not required.

b/ For goods in transit, border-gate transfer or transshipment through the Vietnamese territory or border gates and brought into bonded warehouses or transshipment areas or Vietnamese seaports, customs clearance shall be effected as for goods temporarily imported for re-export under the guidance in Article 1 of this Circular.

4. Non-commercial imports and exports

For non-commercial imports and exports (including goods and hand luggage of persons on entry or exit) subject to quarantine, goods owners shall make quarantine registration with quarantine agencies; district-level customs departments carrying out customs procedures shall effect the customs clearance only when having quarantine certificates.

5. Goods exchanged by border residents

Goods exchanged by border residents shall be subject to quarantine under Point b, Section 3, Part I of Joint Circular No. 01/2008/TTLT-BCT-BTC-BGTVT-BNNPTNT-BYT-NHNN of January 31, 2008, of the Ministries of Industry and Trade; Finance; Transport; Agriculture and Rural Development; and Health and the State Bank of Vietnam.

Article 5. Responsibilities of goods owners

1. To complete customs procedures under current regulations and effect customs clearance under the guidance of this Circular upon importing or exporting goods subject to quarantine.

2. To preserve goods lots transported to quarantine locations outside customs management areas for fulfilling quarantine requirements.

3. To submit quarantine certificates to customs offices for completing customs clearance procedures within the prescribed time limit.

4. To execute competent agencies' settlement decisions on handling violations related to quarantine and customs procedures.

Article 6. Responsibilities of district-level customs departments

1. To carry out customs procedures according to current regulations and effect the customs clearance for imports and exports subject to quarantine under the guidance of this Circular.

2. To monitor dossiers of goods lots

delivered to goods owners for preservation pending quarantine results. To notify in writing goods owners for submitting quarantine certificates 5 days before the expiration of the time limit for submission of quarantine certificates for completion of customs clearance.

3. To handle violations of regulations on submission of quarantine certificates.

a/ In case goods owners submit late quarantine certificates under Point c, Clause 2.2, Article 2 of this Circular, to make written records and administratively sanction the violations as specified in Clause 3, Article 1 of the Government's Decree No. 18/2009/ND-CP of February 18, 2009, except for the late submission due to quarantine prolongation as notified in writing by quarantine agencies to customs offices carrying out procedures.

b/ In case, after being notified, goods owners still fail to submit quarantine certificates under regulations, to make violation dossiers (including: written requests for inspection of goods lots, notices on goods owners' submission of quarantine certificates and goods lots' customs dossiers) and send them to anti-smuggling investigation offices of provincial-level Customs Departments for investigation and handling under law.

c/ To notify quarantine agencies of violating goods owners handled under Point a or b of this Clause for application by quarantine agencies of goods quarantine measures at border gates for violating goods owners' subsequent importations. The notification shall be made within 2 working days after the handling of the case.

4. To handle goods failing to meet quarantine requirements

a/ Goods permitted for recycling: Based on competent agencies' decisions to permit goods owners to bring their goods back for recycling, district-level customs departments shall write "goods permitted for recycling under Decision No.dated...." on declarations; in case goods lots are preserved in isolation wards or preservation warehouses, goods owners shall carry out the recycling under competent agencies' decisions. When goods owners submit original quarantine certificates or competent agencies' documents certifying satisfaction of import requirements, district-level customs departments shall complete the customs clearance of goods.

b/ Goods subject to destruction: Based on competent agencies' decisions, district-level customs departments shall write "Goods subject to destruction under Decision No.dated...., under destruction written record dated...." on imports declarations for completing customs procedures of the goods lots.

c/ Goods subject to compulsory re-export: Based on competent agencies' decisions, district-level customs departments shall carry out procedures for re-export under regulations on goods already imported but subject to re-export. Re-export of goods into Vietnam's non-tariff areas is not allowed. Foreign goods owners' agreement on goods receipt-back is not required in customs dossiers. When completing re-export procedures, district-level customs departments shall write the number and date of

the decision compelling re-export on import and export declarations for liquidating goods lots' declarations.

5. To coordinate with functional agencies in providing customs information and dossiers; to participate in advisory and handling councils and do other jobs when requested.

6. To guide goods owners in registering for quarantine in case goods owners can not identify goods subject to quarantine upon making customs declaration.

7. To coordinate with quarantine agencies in inspecting goods lots subject to both customs inspection and quarantine, in order to avoid goods owners' repeated production of goods to functional agencies.

Article 7. Effect

1. This Circular takes effect on February 15, 2012, and replaces the guidance on customs clearance procedures for imports and exports subject to quarantine specified in Joint Circular No. 17/2003/TTLT-BTC-BNN-BTS of March 14, 2003, of the Ministry of Finance, the Ministry of Agriculture and Rural Development and the Ministry of Fisheries (now the Ministry of Agriculture and Rural Development).

2. Any problems arising in the course of implementation shall be reported to the Ministry of Finance (the General Department of Customs) for consideration and settlement.-

For the Ministry of Finance
Deputy Minister
DO HOANG ANH TUAN