

THE MINISTRY OF FINANCE

**Circular No. 88/2013/TT-BTC of June 28, 2013, guiding the pilot customs procedures for the import and export of petrol and oil, and raw materials for petrol and oil preparation; and the preparation and type change of petrol and oil at Van Phong petroleum bonded warehouse**

*Pursuant to June 29, 2001 Customs Law No. 29/2001/QH10 and June 14, 2005 Law No. 42/2005/QH11 Amending and Supplementing a Number of Articles of the Customs Law;*

*Pursuant to June 14, 2005 Law No 45/2005/QH11 on Import Duty and Export Duty;*

*Pursuant to June 14, 2005 Commercial Law No. 36/2005/QH11;*

*Pursuant to November 29, 2006 Law No. 78/2006/QH11 on Tax Administration;*

*Pursuant to November 20, 2012 Law No. 21/2012/QH13 Amending and Supplementing a Number of Articles of Law No. 78/2006/QH11 on Tax Administration;*

*Pursuant to December 21, 2007 Law No. 05/2007/QH12 on Product and Goods Quality;*

*Pursuant to the Government's Decree No. 12/2006/ND-CP of January 23, 2006, detailing the Commercial Law regarding international purchase and sale of goods; and agency for purchase, sale, processing and transit of goods with foreign countries;*

*Pursuant to the Government's Decree No. 84/2009/ND-CP of October 15, 2009, on petrol and oil trading;*

*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 and customs examination and supervision;*

*Pursuant to the Government's Decree No. 87/2010/ND-CP of August 13, 2010, detailing a number of articles of the Law on Import Duty and Export Duty;*

*Pursuant to the Government's Decree No. 85/2007/ND-CP of May 25, 2007, detailing the implementation of the Law on Tax Administration;*

*Pursuant to the Government's Decree No. 106/2010/ND-CP of October 28, 2010, amending and supplementing a number of articles of the Government's Decree No. 85/2007/ND-CP of May 25, 2007, detailing the implementation of the Law on Tax Administration, and the Government's Decree No. 100/2008/ND-CP of September 8, 2008, detailing a number of articles of the Law on Personal Income Tax;*

*Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008, defining the function, tasks, powers and organizational structure of the Ministry of Finance;*

*Pursuant to the Prime Minister's Decision No. 264/QĐ-TTg of January 30, 2013, on pilot operation of Van Phong petroleum bonded warehouse;*

*At the proposal of the General Director of Customs,*

*The Minister of Finance promulgates the Circular guiding the pilot customs procedures for the import and export of petrol and oil, and raw materials for petrol and oil preparation; and the preparation and type change of petrol and oil at Van Phong petroleum bonded warehouse.*

Chapter I

GENERAL PROVISIONS

**Article 1.** Scope of application

This Circular guides the pilot customs procedures for the import and export of petrol and oil, and raw materials for petrol and oil preparation; and the preparation and type change of petrol and oil at Van Phong petroleum bonded warehouse as prescribed in Article 1 of the Prime Minister's Decision No. 264/QĐ-TTg of January 30, 2013, on pilot operation of Van Phong petroleum bonded warehouse (below referred to as Van Phong warehouse).

**Article 2.** Subjects of application

1. Major traders as prescribed in the Government's Decree No. 84/2009/ND-CP of October 15, 2009, on petrol and oil trading, and foreign traders (referred to as goods owners) having contracts on warehouse lease or contracts on the service of preparation or type change of petrol and oil, permitted to put petrol and oil and raw materials into Van Phong warehouse for storage, preparation or type change of petrol and oil; permitted to sell petrol and oil or petrol and oil prepared at Van Phong warehouse abroad or into the inland; or permitted to sell petrol and oil abroad after type change at Van Phong warehouse.

2. Van Phong petroleum bonded warehouse limited liability joint-venture company (referred to as warehouse owner).

3. Customs offices.

4. Independent assessment companies.

**Article 3.** Provisions on type change and preparation of petrol and oil at Van Phong warehouse

1. Type change of petrol and oil

Petrol and oil stored at Van Phong warehouse may only be permitted to undergo type change for ex-warehousing abroad at the request of goods owners as stated in purchase and sale contracts or contracts on the service of type change for export, specifically:

a/ Type change of petrol and oil may be permitted only with quantity and category conformable with each purchase and sale contract or contract on the service of type change for export; and,

b/ The purchase and sale contract or contract on type change for export must specify the quantity and category of goods and their receipt place being an overseas port or place; and,

c/ Petrol and oil of changed type for export abroad may be neither re-imported nor sold domestically.

2. Petrol and oil preparation is the process of mixing up petrol and oil products or semi-finished products, additives and other preparations into petrol and oil products.

**Article 4.** Particular provisions

1. Pumping of petrol and oil and raw materials into and out of Van Phong warehouse

Petrol and oil and raw materials may only be brought into and out of Van Phong warehouse after the procedure of registering warehousing or ex-warehousing declarations is completed, and are placed under customs supervision according to regulations. The warehouse owner may pump petrol and oil or raw materials according to the following provisions:

a/ On the basis of contracts with the goods owners, the warehouse owner shall pump petrol and oil or raw materials from means of transport of petrol and oil or raw materials into

Van Phong warehouse's tanks, ensuring that they are of the same category and quality with those currently contained in the same tanks (in case of sharing tanks);

b/ Customs officers shall supervise the pumping and affix seals immediately after the pumping of petrol and oil or raw materials into the warehouse or pumping from the warehouse onto means of transport is finished.

2. The duration of storage and preservation of petrol and oil and raw materials at Van Phong warehouse must conform with the contract on lease of Van Phong warehouse and comply with Article 24 of 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 and customs examination and supervision;

3. Written notice of state quality inspection

If petrol and oil or raw materials ex-warehoused from Van Phong warehouse into the inland belong to the list of goods subject to state quality inspection, traders shall submit to customs offices the original written notice of pre-customs clearance inspection result; if not yet having the original written notice of inspection result, traders may submit its facsimile, which is signed and stamped by the director or authorized person who shall take full responsibility before law for the accuracy and truthfulness of the facsimile. Within 3 working days after the ex-warehousing of petrol and oil from Van Phong warehouse, traders shall submit the original written notice of inspection result to the Van Phong Customs Branch.

4. Determination of the volume, weight and category of petrol and oil, raw materials and prepared petrol and oil or petrol and oil of changed type into and out of Van Phong warehouse

a/ Petrol and oil or raw materials put into the warehouse; prepared petrol and oil or those of changed type must be inspected in terms of volume, weight and category. The warehouse owner or goods owners shall register for inspection and submit the certificates to the customs office within 8 hours (after the pumping of petrol and oil or raw materials into tanks or after the preparation or type change is finished).

The Van Phong Customs Branch shall certify the actually warehoused or ex-warehoused volume, weight and category of petrol and oil or raw materials according to the inspection certificate of volume, weight and category of petrol and oil or raw materials already put into or out of Van Phong warehouse in boxes No. 23 and 34 of the declaration of goods warehousing at or ex-warehousing from bonded warehouse (form HQ/2012-HNQ promulgated together with the Ministry of Finance's Circular No. [194/2010/TT-BTC](#) of December 6, 2010, guiding the customs procedures, and customs examination and supervision; import duty and export duty, and tax administration with respect to exports and imports): "Petrol and oil, raw materials already put into or out of Van Phong warehouse".

5. For petrol and oil, prepared petrol and oil or those of changed type ex-warehoused from Van Phong and taken from tanks under the supervision by customs officers, the inspection of their volume, weight and category and state inspection of their quality (if any) are inspection and examination of the whole ex-warehoused consignment, without requiring separate inspection and examination for each means of transport of petrol and oil of the consignment.

6. Taking samples of petrol and oil or raw materials warehoused at Van Phong warehouse and prepared petrol and oil or those of changed

type for ex-warehousing from Van Phong warehouse (if any):

Goods owners or the warehouse owner shall take samples of petrol and oil or raw materials warehoused at Van Phong warehouse, or prepared petrol and oil or those of changed type for ex-warehousing from Van Phong warehouse. Samples must be taken under the supervision by customs officers and are sealed according to regulations.

7. The loss ratio for warehousing, ex-warehousing, preparation, type change, preservation and storage:

The loss ratio must comply with regulations of the Ministry of Industry and Trade. In case the Ministry of Industry and Trade has not issued such regulations, the loss ratio is determined based on actual figures certified by an independent assessment company. The customs office and warehouse owner or goods owner shall reach agreement to designate an independent assessment company. In case of failing to reach agreement, the customs office shall designate an independent assessment company.

8. Eight working hours before preparation or type change of petrol and oil, the warehouse owner shall notify in writing the Van Phong Customs Branch for supervision.

9. Reports on the actual state of goods in Van Phong warehouse and its operation must be made according to form No. 20-BC/KNQ/2010 promulgated together with the Ministry of Finance's Circular No. 194/2010/TT-BTC of December 6, 2010.

## Chapter II SPECIFIC PROVISIONS

**Article 5.** Customs procedures for petrol and oil or raw materials taken from abroad and

put into Van Phong warehouse

1. A customs dossier submitted to the Van Phong Customs Branch comprises:

a/ The declaration of goods warehousing at or ex-warehousing from bonded warehouse: 2 originals;

b/ The contract on lease of Van Phong warehouse or contract on the service of preparation or type change: 1 copy certified and sealed by the warehouse owner;

In case the goods owner is concurrently the warehouse owner, the contract on lease of Van Phong warehouse is not required. The duration of storage at Van Phong warehouse is the same as the case of having a contract on lease of Van Phong warehouse, counting from the date of registering the declaration of goods warehousing at or ex-warehousing from Van Phong warehouse, with the date of expiration of this duration written in box No. 3 of the declaration (form HQ/2012-KNQ).

c/ The paper of authorization for goods receipt (if not yet been authorized in the contract on lease of Van Phong warehouse): 1 original or facsimile signed and sealed by the warehouse owner; within 2 working days after petrol and oil or raw materials are warehoused, the goods owner or person authorized by the goods owner shall submit the original;

d/ The bill of lading or other shipping documents of equivalent validity (if any): 1 copy stamped by the goods owner or person authorized by the goods owner;

dd/ A detailed manifest of goods (if any): 2 originals (1 to be kept by the customs office and the other kept by the warehouse owner);

e/ The written registration for inspection

of volume, weight and category (if any): 1 original;

g/ The inspection certificate of volume, weight and category: To be submitted within 8 working hours after the pumping of petrol and oil from means of transport into Van Phong warehouse's tanks is finished.

2. Time limit for goods owners or persons authorized by goods owners to submit documents to the Van Phong Customs Branch:

The documents mentioned above must be submitted at the time of carrying out procedures for registering the customs declaration, excluding those specified at Point g, Clause 1 of this Article.

3. Responsibilities of the Van Phong Customs Branch:

a/ To perform the customs procedures under current regulations;

b/ To check the sealing status according to regulations, supervise petrol and oil or raw materials put into Van Phong warehouse, certify that "goods have been put into Van Phong warehouse" on the declaration of goods warehousing at or ex-warehousing from bonded warehouse (form HQ/2012-KNQ, the copy kept by the customs declarant) according to regulations, and make statistics to monitor the goods warehousing at and ex-warehousing from Van Phong warehouse;

c/ To seal up tanks containing petrol and oil or raw materials after the warehouse owner finishes the pumping of petrol and oil or raw materials into tanks under Clause 1, Article 4 of this Circular;

d/ On the last working day of each month, to report on petrol and oil and raw materials stored at Van Phong warehouse to the Customs

Department of Khanh Hoa province.

4. Responsibilities of Khanh Hoa province's Customs Department: Quarterly, on the fifth of the first month of the subsequent quarter, based on the Van Phong Customs Branch's reports on petrol and oil and raw materials stored at Van Phong warehouse, to summarize and report on petrol and oil and raw materials stored at the warehouse to the General Department of Customs.

5. Responsibilities of the warehouse owner and goods owners:

a/ To submit dossiers within the time limits prescribed in Clauses 1 and 2 of this Article;

b/ To inspect the volume, weight and category of consignments;

c/ To ensure the intactness of customs seals for tanks containing petrol and oil or raw materials at Van Phong warehouse pending a notice of inspection result;

d/ On the last working day of each month, the warehouse owner shall summarize and report on petrol and oil and raw materials stored at Van Phong warehouse to the Van Phong Customs Branch.

**Article 6.** Customs procedures for petrol and oil and raw materials from the inland into Van Phong warehouse

1. A customs dossier to be submitted to Van Phong Customs Branch comprises:

a/ The declaration of goods warehousing at or ex-warehousing from bonded warehouse: 2 originals;

b/ The contract on lease of Van Phong warehouse already registered with the customs office: 1 copy certified and stamped by the warehouse owner;

If the goods owner is concurrently the warehouse owner, the contract on lease of Van Phong warehouse is not required. The duration of storage at Van Phong warehouse is the same as the case having a contract on lease of Van Phong warehouse, counting from the date of registering the declaration of goods warehousing at or ex-warehousing from Van Phong warehouse, with the date of expiration of this duration filled in box No. 3 of the declaration (form HQ/2012-KNQ).

c/ The paper of authorization for goods delivery (if not yet been authorized in the contract on lease of Van Phong warehouse): 1 original. In case of a facsimile copy, it must be signed for certification and stamped with the seal of the warehouse owner;

d/ The declaration of export goods, made according to its relevant type, attached with a detailed manifest of goods (if any): To submit a copy stamped for certification by the goods owner or person authorized by the goods owner, and produce the original (the one kept by the customs declarant);

dd/ The inspection certificate of volume, weight and category: 1 original for each category;

e/ A competent agency's decision on forced re-export (in case of forced re-export): 1 copy stamped for certification by the goods owner or person authorized by the goods owner.

## 2. Responsibilities of the Van Phong Customs Branch:

a/ To check the validity of documents in the dossier; to register the declaration and carry out the procedures for warehousing at Van Phong warehouse as applicable to goods brought from abroad into the warehouse stated in Clause 3 Article 5 of this Circular;

b/ To certify "goods already put into Van Phong warehouse" on the declaration of goods warehousing at or ex-warehousing from bonded warehouse (form HQ/2012-KNQ, the copy kept by the customs declarant) according to regulations, make statistic to monitor the goods warehoused at and ex-warehoused from Van Phong warehouse;

c/ To certify "goods already put into Van Phong warehouse" in box No. 31 on the declaration of exports (the copy kept by the customs declarant) as prescribed in Clause 4, Article 26 of the Ministry of Finance's Circular No. [194/2010/TT-BTC](#) of December 6, 2010;

d/ On the last working day of each month, to report on petrol and oil and raw materials stored at Van Phong warehouse to the Customs Department of Khanh Hoa province.

## 3. Responsibilities of the warehouse owner and goods owners:

a/ To submit dossiers as prescribed in Clause 1 of this Article;

b/ To inspect the volume, weight and category of consignments;

c/ To ensure the intactness of customs seals for tanks containing petrol and oil or raw materials at Van Phong warehouse pending a notice of inspection result;

d/ On the last working day of each month, the warehouse owner shall summarize and report on petrol and oil or raw materials ex-warehoused from Van Phong warehouse to the Van Phong Customs Branch.

## **Article 7.** Customs procedures for type change of petrol and oil at Van Phong warehouse

1. A dossier to be submitted to the Van Phong Customs Branch comprises:

a/ Before type change:

a1/ A written request for permission for type change of petrol and oil and the plan on type change (reason and tentative quantity): 1 original;

a2/ The declaration of warehousing at or ex-warehousing from bonded warehouse of the petrol and oil to undergo type change: 1 copy stamped for certification by the warehouse owner;

a3/ The purchase and sale contract or contract on the service of type change of petrol and oil as prescribed in Clause 1, Article 3 of this Circular: 1 copy stamped for certification by the warehouse owner;

a4/ The inspection certificate of volume, weight and category of petrol and oil to be changed: 1 original.

b/ After type change:

b1/ A manifest of petrol and oil after type change (made according to Form 01 enclosed with this Circular): 2 originals;

b2/ The inspection certificate of volume, weight and category of petrol and oil after type change: 1 original;

2. Responsibilities of the Van Phong Customs Branch:

a/ To permit the type change after receiving a dossier as prescribed at Point a, Clause 1 of this Article;

b/ At the end of the process of type change, to give certification on the manifest of petrol and oil after type change according to Form 01 enclosed with this Circular, return 1 original to the warehouse owner and keep 1 original;

c/ Customs officers shall supervise the type change of petrol and oil until petrol and oil of

changed type are ex-warehoused from Van Phong warehouse abroad, and make statistics to monitor petrol and oil of changed type.

d/ On the last working day of each month, to report on petrol and oil of changed type at Van Phong warehouse to the Customs Department of Khanh Hoa province.

3. Responsibilities of the Khanh Hoa province Customs Department: Quarterly, on the fifth of the first month of the subsequent quarter, based on the Van Phong Customs Branch's reports on petrol and oil of changed type, to summarize and report on petrol and oil of changed type at Van Phong warehouse to the General Department of Customs.

4. Responsibilities of the warehouse owner:

a/ To enclose documents with the plan on type change sent to the Van Phong Customs Branch, requesting permission for type change of petrol and oil at Van Phong warehouse; after being approved, to submit a dossier as prescribed in Clause 1 of this Article;

b/ To inspect the volume, weight, category and quality of petrol and oil consignments after type change;

c/ To ensure the intactness of customs seals for tanks containing petrol and oil planned to undergo type change pending a notice of inspection result;

d/ Petrol and oil of changed type must be ex-warehoused from Van Phong abroad within the time limit stated in the purchase and sale contract or contract on the service of type change;

dd/ On the last working day of each month, to summarize and report on petrol and oil of changed type at Van Phong warehouse to the Van Phong Customs Branch.

**Article 8.** Customs procedures for preparing petrol and oil at Van Phong warehouse

1. A dossier to be submitted to the Van Phong Customs Branch comprises:

a/ Before preparation:

a1/ A written request for permission to prepare petrol and oil and the plan on preparation: 1 original;

a2/ The declaration of warehousing at or ex-warehousing from bonded warehouse of the petrol and oil to be prepared: 1 copy stamped for certification by the goods owner or person authorized by the goods owner;

a3/ The contract on hiring the preparation service: 1 copy stamped for certification by warehouse owner;

a4/ A manifest of petrol and oil and raw materials and input norms of the preparation process: 2 originals;

a5/ The inspection certificate of quantity, weight and category of petrol and oil, raw materials used as input substances of the preparation process: 1 copy of the original stamped for certification by the trader (when putting petrol and oil and raw materials into Van Phong warehouse).

b/ After preparation:

b1/ The inspection certificate of volume, weight, category and quality of petrol and oil products after preparation: 1 original;

b2/ The norm table of petrol and oil after preparation;

b3/ A manifest of petrol and oil after preparation, made according to Form 02 enclosed with this Circular: 2 originals.

2. Responsibilities of the Van Phong Customs Branch:

a/ To permit the preparation after receiving a dossier as prescribed at Point a, Clause 1 of this Article;

b/ Customs officers shall supervise the preparation of petrol and oil, summarize statistics to monitor petrol and oil and input raw materials of the preparation process and petrol and oil after preparation;

c/ At the end of the preparation process, to give certification on the manifest of petrol and oil after preparation under Point b3, Clause 1 of this Article, and send 1 original to the warehouse owner and keep 1 original;

d/ On the last working day of each month, to report on petrol and oil prepared at Van Phong warehouse to the Customs Department of Khanh Hoa province.

3. Responsibilities of the Customs Department of Khanh Hoa province: Quarterly, on the fifth of the first month of the subsequent quarter, based on the Van Phong Customs Branch's reports on petrol and oil after preparation, to summarize and report on petrol and oil already prepared at Van Phong warehouse (according to Form 02 promulgated together with this Circular) to the General Department of Customs.

4. Responsibilities of the warehouse owner:

a/ To enclose documents with the plan on preparation of petrol and oil and send them to the Van Phong Customs Branch, requesting for permission to prepare petrol and oil at Van Phong warehouse; after being approved, to submit a dossier as prescribed in Clause 1 of this Article;

b/ To inspect the volume, weight, category and quality of petrol and oil consignments and raw materials planned to prepare, and petrol and oil after preparation;

c/ To ensure the intactness of customs seals for tanks containing petrol and oil or raw materials planned to be prepared and petrol and oil after preparation pending a notice of inspection result;

d/ On the last working day of each month, to summarize and report on petrol and oil prepared at Van Phong warehouse to the Van Phong Customs Branch.

**Article 9.** Customs procedures for petrol and oil, raw materials and petrol and oil after preparation or type change brought from Van Phong warehouse abroad

1. A customs dossier comprises:

a/ The declaration of goods warehousing at or ex-warehousing from Van Phong warehouse: 1 copy (from the original) stamped for certification by the trader or person authorized by the trader;

b/ The paper of authorization for goods delivery (if not yet been stated in the contract on lease of the warehouse): 1 original;

c/ The ex-warehousing bill issued by the warehouse owner: 1 original;

d/ A list of customs declarations for warehousing at or ex-warehousing from Van Phong warehouse of petrol and oil, raw materials used for preparation or type change: 1 original; enclosed with the photocopies of the declarations;

dd/ The customs declaration of exports (except goods brought from foreign countries into Van Phong warehouse for export to other countries): 1 copy stamped for certification by the trader;

e/ The inspection certificate of volume, weight and category: 1 original for each category.

2. Responsibilities of the Van Phong Customs Branch:

a/ The customs officer managing Van Phong warehouse shall compare the set of declaration documents when ex-warehousing against the documents submitted upon carrying out warehousing procedures and the actual state of the consignments, if they are consistent, he/she shall carry out the procedures for ex-warehousing from Van Phong warehouse;

b/ Petrol and oil, raw materials for preparation or type change of one time of warehousing declared on the declaration of goods warehousing at or ex-warehousing from bonded warehouse may be taken out of the bonded warehouse once or many times. In case petrol and oil, raw materials for preparation or type change are taken out the warehouse and brought to foreign countries for many times, copies of the declaration of goods warehousing at or ex-warehousing from bonded warehouse which are stamped for certification by the Van Phong Customs Branch may be used for carrying out procedures for transfer from Van Phong warehouse to the border gate of export. When the ex-warehousing is finished, the Van Phong Customs Branch shall keep these copies, which bear the certification by the Customs Branch of the border gate of export, together with the original declaration;

c/ On the last working day of each month, to report on petrol and oil ex-warehousing from Van Phong warehouse to the Customs Department of Khanh Hoa province.

3. Responsibilities of the Customs Department of Khanh Hoa province: Quarterly, on the fifth of the first month of the subsequent quarter, based on the Van Phong Customs Branch's reports, to summarize and report on petrol and oil ex-warehousing from Van Phong warehouse to the General Department of Customs.

4. Responsibilities of the warehouse owner:

a/ To submit customs dossiers as prescribed in Clause 1 of this Article;

b/ To inspect the volume, weight and category of consignments; functional agencies shall conduct state inspection of the quality of consignments for cases subject to assessment or inspection;

c/ On the last working day of each month, to summarize and report on petrol and oil ex-warehousing from the warehouse to the Customs Branch managing Van Phong warehouse.

**Article 10.** Customs procedures for petrol and oil, raw materials or prepared petrol and oil taken from Van Phong warehouse into the inland or non-tariff zones

1. Customs declarants shall carry out import procedures for petrol and oil, raw materials or prepared petrol and oil as prescribed for each relevant type, then the warehouse owner shall carry out procedures for ex-warehousing from Van Phong warehouse.

2. For petrol and oil, raw materials or prepared petrol and oil at Van Phong warehouse for which the procedures for import into the inland are carried out for many times, the customs dossier for each time of import may be a set of copies (of the bill of lading, detailed manifest of goods and certificate of origin) stamped for certification by the Van Phong Customs Branch, which keeps the originals.

3. The Van Phong Customs Branch shall supervise the ex-warehousing of petrol and oil, raw materials or prepared petrol and oil from Van Phong warehouse and give certification on the declarations of goods warehousing at or ex-warehousing from warehouse.

4. Customs declarants shall register the import customs declarations with and fully pay taxes as prescribed for petrol and oil, raw materials and prepared petrol and oil taken from Van Phong warehouse into the inland to the Customs Branch of the locality in which the traders locate inland petrol and oil warehouses.

5. The procedures for transporting petrol and oil and raw materials from Van Phong warehouse to the Customs Branch at which the import declaration is made are the same as those applicable to goods transported to or from border gate.

6. Customs dossiers and procedures comply with Chapter II of the Ministry of Finance's Circular No. [165/2010/TT-BTC](#) of October 26, 2010, specifying customs procedures for import, export, temporary import for re-export and transport to or from border gate; import of materials for production and preparation; and import of materials for export processing of petrol and oil, and are additionally guided as follows:

a/ A written request for permission to import petrol and oil, raw materials or prepared petrol and oil at Van Phong warehouse into the inland (made according to the form No. 22-DCCK/2010 in Appendix III to the Ministry of Finance's Circular No. [194/2010/TT-BTC](#) of December 6, 2010);

\* If traders carry out the procedures for the first time at the Customs Branch, they shall additionally submit the following papers:

b/ The petrol and oil export and import license granted by the Ministry of Industry and Trade: 1 copy stamped for certification by the enterprise;

c/ The document on the annual minimum quota for petrol and oil import granted by the Ministry of Industry and Trade (for imported

petrol and oil): 1 copy stamped for certification by the enterprise.

7. Responsibilities of Customs Branches with which customs declarants register customs declarations for import into the inland or non-tariff zones:

a/ When registering import customs declarations

a1/ To receive and check dossiers as prescribed in Clause 6 of this Article;

a2/ To carry out import customs procedures for petrol and oil, raw materials and prepared petrol and oil taken from Van Phong warehouse into the inland.

b/ When consignments arrive

b1/ To receive the dossiers of consignments and consignments transported by goods owners;

b2/ To check the minutes of handover, check the sealing of the dossiers and consignments, compare against the kept dossiers, request re-inspection when having doubts; give certification and report to the Van Phong Customs Branch;

c/ Quarterly, on the fifth of the first month of the subsequent quarter, the Customs Branch with which customs declarants register import customs declarations for petrol and oil, raw materials and prepared petrol and oil taken from Van Phong warehouse shall coordinate with the Van Phong Customs Branch in comparing and liquidating the dossiers of related consignments.

8. Responsibilities of the Van Phong Customs Branch:

a/ To guide goods owners to contact the Customs Branch specified in Clause 4 of this Article for registering import customs declarations and carrying out customs procedures, and fully paying taxes as prescribed;

b/ To receive and check dossiers which are sent from the Customs Branch with which import declarations are registered;

c/ To supervise the ex-warehousing of petrol and oil, raw materials and prepared petrol and oil from Van Phong warehouse and give certification on the declarations of goods warehousing at or ex-warehousing from bonded warehouse;

d/ To seal related dossiers and consignments, make the minutes of handover and hand it to goods owners for transfer to the Customs Branch that carries out customs procedures for petrol and oil, raw materials and prepared petrol and oil taken from Van Phong warehouse into the inland for sale;

dd/ To make the minutes of handover of goods transported to border gate: 2 copies (according to form No. 21/BBBG-CCK/2010 in Appendix III to Circular No. 194/2010/TT-BTC of December 6, 2010, guiding customs procedures; customs inspection and supervision; import duty, export duty and tax administration applicable to imports and exports);

e/ On the last working day of every month, the Van Phong Customs Branch shall report on petrol and oil, raw materials and prepared petrol and oil at Van Phong warehouse to the Customs Department of Khanh Hoa province.

9. Responsibilities of the Customs Department of Khanh Hoa province: Quarterly, on the fifth of the first month of the subsequent quarter, based on the Van Phong Customs Branch's reports, to summarize and report on petrol and oil, raw materials and prepared petrol and oil taken from Van Phong warehouse into the inland to the General Department of Customs.

10. Responsibilities of the warehouse owner and goods owners:

a/ To inspect the volume, weight and category of consignments; functional agencies shall conduct state quality inspection of consignments for cases subject to inspection and examination;

b/ Goods owners shall declare and fully pay taxes and fees as prescribed;

c/ On the last working day of every month, to summarize and report on petrol and oil, raw materials and prepared petrol and oil at Van Phong warehouse to the Van Phong Customs Branch.

**Article 11.** Procedures for liquidation of petrol and oil and raw materials warehoused at Van Phong warehouse for preparation and type change

1. Liquidation principles

a/ If customs offices apply information technology in liquidation, the first declaration of goods warehousing at Van Phong warehouse or first declaration of goods ex-warehousing from Van Phong warehouse must be liquidated first; in case the first declaration of goods warehousing at Van Phong warehouse cannot be liquidated because raw materials and supplies under this declaration have not yet been put into preparation, traders shall make written explanations to customs offices when carrying out liquidation procedures;

b/ Declarations of raw materials and supplies warehoused at Van Phong warehouse must be made before declarations of products ex-warehoused from Van Phong warehouse;

c/ A single declaration of raw materials and supplies warehoused at Van Phong warehouse may be liquidated many times;

d/ A single declaration of ex-warehousing of prepared petrol and oil products or petrol and oil of changed type from Van Phong warehouse

may be liquidated only once;

For some particular cases in which a consignment may be liquidated many times and prepared petrol and oil use raw materials imported for trading and for which procedures for import or temporary import are carried out at another Customs Branch, one declaration of ex-warehousing from Van Phong warehouse may be liquidated part by part. In conducting liquidation, customs offices shall affix the mark “liquidated” on the declaration of ex-warehousing from Van Phong warehouse; in case of part-by-part liquidation, an annex must be made, clearly stating the content of liquidation (import declaration concerned; petrol and oil, raw materials, tax amounts, etc.) to serve as a basis for the liquidation of other parts;

dd/ Declarations of warehousing at Van Phong warehouse of petrol and oil, raw materials used as input substances for the process of type change or preparation must be reconciled when petrol and oil of changed type or prepared petrol and oil are ex-warehoused from Van Phong warehouse, and be liquidated when petrol and oil and raw materials are entirely ex-warehoused.

2. Dossiers of liquidation and time limit for submission of dossiers of liquidation comply with Article 118, and Clause 2, Article 132, of the Ministry of Finance’s Circular No. [194/2010/TT-BTC](#) of December 6, 2010, guiding customs procedures; customs inspection and supervision; import duty, export duty and tax administration applicable to imports and exports.

3. The Van Phong Customs Branch carrying out liquidation procedures shall receive dossiers of liquidation, process these dossiers, and handle violations (if any) in accordance with law.

**Article 12.** Transfer of ownership at Van Phong warehouse

Customs management for petrol and oil, raw materials, prepared petrol and oil and petrol and oil of changed type of which ownership is transferred at Van Phong warehouse is the same as for goods of which ownership is transferred in bonded warehouses prescribed in Clause 6, Article 55 of the Ministry of Finance's Circular No. 194/2010/TT-BTC of December 6, 2010.

**Article 13.** Procedures for liquidation of petrol and oil, raw materials, prepared petrol and oil and petrol and oil of changed type which are left at Van Phong warehouse

Procedures for liquidation of petrol and oil, raw materials, prepared petrol and oil and petrol and oil of changed type which are left at Van Phong warehouse are the same as those applied to goods left at bonded warehouses prescribed in Clause 7, Article 55 of the Ministry of Finance's Circular No. 194/2010/TT-BTC of December 6, 2010.

### Chapter III

#### IMPLEMENTATION PROVISIONS

**Article 14.** Effect

1. This Circular takes effect from August 15, 2013, through December 31, 2014.

2. In November 2013, the General Department of Customs shall assume the prime responsibility for, and coordinate with the Van Phong warehouse joint-venture company under the Vietnam National Petroleum Group and related provincial-level Customs Departments in, reviewing and assessing the implementation of this Circular, and report their proposals to the Ministry of Finance.

3. During the course of implementation, if the documents mentioned in this Circular are revised or replaced, the new revising or replacing documents will apply.

4. The General Director of Customs shall direct the directors of provincial-level Customs Departments to manage, monitor and implement the contents prescribed in this Circular. Any problems arising in the course of implementation should be promptly reported to the Ministry of Finance (through the General Department of Customs) for study and settlement.-

*For the Minister of Finance*  
Deputy Minister  
DO HOANG ANH TUAN