

THE MINISTRY OF FINANCE

Circular No. 139/2013/TT-BTC of October 9, 2013, on customs procedures for petrol and oil exported, imported, temporarily imported for re-export and transferred from/to border gate; materials imported for production and preparation of petrol and oil; and materials imported for export processing of petrol and oil

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 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 inspection and supervision;

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

Pursuant to November 29, 2006 Law No. 78/2006/QH11 on Tax Administration; and November 20, 2012 Law No. 21/2012/QH13 Amending and Supplementing a Number of Articles of the Law on Tax Administration;

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. 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. 83/2013/ND-CP of July 22, 2013, detailing a number of articles of the Law on Tax Administration and the Law Amending and Supplementing a Number of Articles of the Law on Tax Administration;

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;

At the proposal of the General Director of Customs,

The Minister of Finance promulgates the Circular on customs procedures for petrol and oil exported, imported, temporarily imported for re-export and transferred from/to border gate; materials imported for production and preparation of petrol and oil; and materials imported for export processing of petrol and oil.

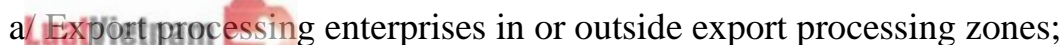
Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Circular specifies the customs procedures for petrol and oil exported, imported, temporarily imported for re-export and transferred from/to border gate; materials imported for production and preparation of petrol and oil; and materials imported for export processing of petrol and oil.

Article 2. Subjects of application

1. Traders that possess petrol and oil import and export business licenses may export (domestically produced petrol, oil and materials, and petrol, oil and materials of import origin), import, temporarily import for re-export and transfer from/to border gate petrol, oil and materials (except crude oil).
2. Traders that possess petrol and oil import and export business licenses may import materials for preparation of petrol and oil; traders that are lawfully established and possess business registration certificates and enterprise registration certificates containing registration of petrol and oil trading, and have sufficient conditions for petrol and oil production may import materials for production and export processing of petrol and oil. The import of materials must comply with registered plans after obtaining the Ministry of Industry and Trade's written certification.
3. Traders that possess petrol and oil import and export business licenses and conduct the business line of supply of aviation petrol and oil or provision of seagoing ship chandlery services as stated in their business registration certificates may temporarily import petrol and oil for sale (re-export) by themselves or through seagoing ship chandlers acting as their agents to the following objects:
 - a/ Aircraft of foreign airlines stopping over at Vietnamese airports and aircraft of Vietnamese airlines flying along international routes on exit;
 - b/ Foreign seagoing ships mooring at international seaports or river ports and Vietnamese seagoing ships operating along international routes on exit.
4. Traders that possess petrol and oil import and export business licenses may temporarily import petrol and oil for sale (re-export) to the following subjects to serve production:
 - a/  Export processing enterprises in or outside export processing zones;

b/ Enterprises in special economic and trade zones, trade-industrial zones and other economic zones established under the Prime Minister's decisions which provide that goods purchase, sale and exchange relations between such zones and inland areas are import and export ones.

Article 3. Some particular provisions

1. Pumping petrol and oil from transporting vehicles into depots and vice versa:

After customs declarations have been registered and granted numbers according to regulations and state quality inspection agencies have taken samples (for petrol and oil on the list of goods subject to state quality inspection), traders may pump petrol and oil according to the following provisions:

a/ For imported or temporarily imported petrol and oil and imported materials:

a.1/ Traders may pump petrol, oil and materials from transporting vehicles into vehicles of transshipment or alongside ships according to regulations;

a.2/ Traders may pump petrol, oil and materials from transporting vehicles into empty tanks and cisterns. Upon completion of the pumping, customs officers shall seal up these tanks and cisterns;

a.3/ Traders may pump or store petrol, oil and materials from transporting vehicles into tanks or cisterns currently containing petrol and oil of the same category (including tanks and cisterns of petrol and oil depots that are linked by pipelines),

After traders complete the pumping, customs officers are not required to seal up these tanks and cisterns but shall ask petrol and oil owners to take responsibility before law for keeping such petrol and oil intact until availability of conclusions of a state inspection agency on the quality of such petrol and oil.

a.4/ If petrol and oil temporarily imported for re-export are pumped into tanks or cisterns currently containing petrol and oil, the following conditions must be satisfied:

a.4.1/ Temporarily imported petrol and oil and those contained in these tanks and cisterns are of the same category, and

a.4.2/ Samples must be taken for state quality inspection as for imported petrol and oil.

b/ For exported or re-exported petrol and oil:

Traders may pump re-exported petrol and oil from depots containing temporarily imported petrol and oil into transporting vehicles for export

abroad or sale (re-export) to subjects specified in Clauses 3 and 4, Article 2 of this Circular.

2. State quality inspection of lots of petrol and oil imported or temporarily imported for re-export and imported materials:

In case petrol and oil imported or temporarily imported for re-export, materials imported for production and preparation of petrol and oil and materials imported for export processing of petrol and oil are on the list of goods subject to state quality inspection, the following provisions are applied:

a/ For imported petrol and oil:

a.1/ For cases subject to sealing of tanks and cisterns:

When obtaining a notice of results of state quality inspection stating that the quality of such lots satisfies import quality requirements, customs branches shall decide on customs clearance according to regulations and remove customs seals for traders to put their petrol and oil in use. The time of customs clearance of such lots is the time traders submit the notice of results of state quality inspection;

a.2/ For cases not subject to sealing of tanks or cisterns:

When obtaining a notice of results of state quality inspection stating that the quality of such lots satisfies import quality requirements, customs branches shall decide on customs clearance according to regulations. The time of customs clearance of such lots is the time traders submit the notice of results of state quality inspection;

a.3/ If the quality inspection agency notifies that the imported petrol and oil lot fails to satisfy import quality requirements, the whole volume of petrol and oil (both old and new in the case of storage together with petrol and oil of the same category or form of import) must be handled under Point e, Clause 4, Article 16 of the Government's Decree No. 18/2009/ND-CP of February 18, 2009, amending and supplementing a number of articles of Decree No. 97/2007/ND-CP of June 7, 2007, providing the sanctioning of administrative violations and coercive enforcement of administrative decisions in the customs sector;

b/ For petrol and oil temporarily imported for re-export:

b.1/ Petrol and oil temporarily imported for re-export are not subject to state quality inspection. Traders shall take full responsibility before law for the quality of temporarily imported lots.

b.2/ In case petrol and oil temporarily imported for re-export are stored together with petrol and oil of the same category, state quality inspection must be conducted upon temporary import.

If the state inspection agency notifies that the lot fails to satisfy import quality requirements, the whole volume of petrol and oil (both old and new) must be re-exported. Traders shall take full responsibility before law for this case;

c/ For imported materials:

When obtaining a notice of results of state quality inspection stating that the quality of such lots satisfies import quality requirements, customs branches shall decide on customs clearance according to regulations. The time of customs clearance of such lots is the time traders submit the notice of results of state quality inspection.

3. Determination of volumes of petrol and oil imported, exported or temporarily imported for re-export:

a/ For petrol and oil exported, imported or temporarily imported for re-export transported by waterway craft via international river ports or seaport border gates, their volumes must be determined on the basis of notices of results of assessment of petrol and oil volumes by licensed assessors;

b/ For petrol and oil exported or re-exported by tank or cistern trucks through international land border gates, their volumes must be determined based on readings of meters at the depots used to gauge petrol and oil pumped into the trucks' tanks or cisterns. In case meters are not available, their volumes must be determined based on assessors' results of assessment of volumes.

In places without assessors, petrol and oil volumes must be determined based on benchmarks of their transporting vehicles with certificates granted by an inspection agency;

c/ For petrol and oil supplied (re-exported) to seagoing ships:

c.1/ The volumes of petrol and oil pumped directly from depots into seagoing ships must be determined based on readings of meters at the depots;

c.2/ For petrol and oil pumped from depots into transporting craft for supply to seagoing ships:

- The volumes of petrol and oil pumped from depots into transporting craft must be determined based on readings of meters at inland depots;

- Such volumes of petrol and oil pumped from transporting craft into seagoing ships must be determined by one of the following methods: assessment (based on assessors' results of assessment of volumes), benchmarks or meters of seagoing ships, depending on particular conditions of each seagoing ship and applicable international practice.

d/ For jet fuel (imported or temporarily imported) supplied to aircraft:

Fuel supplied to aircraft must be determined based on readings of flow meters of filling devices exclusively used for aircraft;

e/ Volume meters must be periodically inspected and sealed up by a state standardization and metrology office (except meters of aircraft and seagoing ships).

4. Determination of categories of exported or re-exported petrol and oil:

For exported or re-exported petrol and oil taken from the same tank or cistern under customs supervision, the assessment conducted to determine its category is valid for the whole export or re-export lot, separate determination for each transporting vehicle is not required.

5. Physical inspection of imported, exported, temporarily imported or re-exported petrol and oil and materials imported for production or export processing of petrol and oil:

a/ For lots exempted from physical inspection, if detecting signs of violation in these lots, the head of the customs branch shall decide on physical inspection of the lots;

b/ For lots subject to physical inspection, customs officers shall, based on the results of assessment of volumes, weights and categories of lots and results of state inspection of the lots' quality, give certification on customs declarations for customs clearance;

c/ If having any suspicion about assessment results, the head of the customs branch shall request the trader to seek re-assessment of the lots and reach agreement with the trader on the selection of assessors for the re-assessment and re-inspection.

The selection of assessors complies with Article 16 of the Ministry of Finance's Circular No. 128/2013/TT-BTC of September 10, 2013, on customs procedures, customs supervision and inspection; import duty, export duty, and tax administration of imports and exports.

6. Sampling of imported petrol and oil:

For imported petrol and oil on the list of those subject to state quality inspection, traders shall join state quality inspection agencies in taking samples under the supervision by customs offices before pumping petrol and oil into depots (tanks or cisterns) or vehicles of transshipment or alongside ships under the guidance in Article 17 of Circular No. 128/2013/TT-BTC of September 10, 2013.

7. For petrol and oil transhipped or transferred alongside from ship to ship:

a/ Traders may only transship or transfer petrol and oil alongside from ship to ship at the positions designated by the Ministry of Transport or provincial-level People's Committees; or transship or transfer petrol and oil from large ships or other transporting vehicles that cannot enter Vietnamese ports determined by port authorities;

b/ Traders shall declare with customs branches (at which they carry out procedures) before transshipping or transferring petrol and oil alongside from ship to ship.

Traders shall declare clearly the names, types and code numbers of transporting vehicles of petrol and oil and other transporting vehicles conducting the transshipment or transfer alongside from ship to ship; and the date, time and volume (ton) of petrol and oil transshipped or transferred alongside from ship to ship.

c/ Based on traders' written notices, customs officers shall conduct supervision until the transshipment and transfer alongside from ship to ship is completed;

d/ Vehicles containing petrol and oil transshipped or transferred alongside from ship to ship must be moored at the positions under the management of customs offices carrying out the procedures until the customs procedures are completed. Petrol and oil transshipped or transferred alongside from ship to ship must be stored in separate depots when traders have not yet registered customs declarations under the Customs Law.

8. Petrol and oil temporarily imported for re-export may be retained in Vietnam under the guidance in the Government's Decree No. 12/2006/ND-CP of January 23, 2006, detailing the implementation of the Commercial Law regarding international goods trading and activities of agency, trading, processing and transit of goods with foreign partners.

When a lot needs to be retained in Vietnam for a longer period due to a *force majeure* circumstance or change in the conditions and time of goods delivery stated in the goods purchase and sale contract, traders shall request in writing customs branches at which they carry out temporary import procedures to extend this time limit. The request must be approved by customs branches before the expiration of the time limit for temporary import for re-export. For each lot temporarily imported for re-export, extension may be made 2 (two) times at most, each not exceeding 30 (thirty) days.

9. Petrol and oil already temporarily imported but not re-exported or fully re-exported may be sold domestically (below referred as to petrol and oil for domestic sale)

Traders shall send their written requests for domestic sale to customs departments at which they have carried out temporary import procedures. After obtaining the approval from the director of the Customs Department, traders shall register new declarations for carrying out procedures for the volume of petrol and oil for domestic sale according to the form of commercial import; tax policies and policies on management of imported

petrol and oil will be applied at the time of registration of declarations for domestic sale. If the quality of such lots has been inspected when the temporary import procedures are carried out, quality inspection is not required for domestic sale.

10. Determination of the exportation of exported and re-exported petrol and oil:

a/ For petrol and oil exported and re-exported by seaway:

a.1/ When petrol and oil are transported into customs supervision zones at export or re-export border gates, customs officers shall clearly write the code numbers of vehicles transporting petrol and oil for export or re-export via border gate, sign, append their seal and the date on the customs supervisor's certification box on the export declarations;

a.2/ Grounds for determining the actual exportation of petrol and oil include the export declaration for which customs procedures have been completed with the certification "goods have passed supervision zone" by the border-gate customs branch, and the bill of lading of goods loaded onto transporting vehicles on exit;

b/ Grounds for determining the exportation of petrol and oil exported or re-exported through international airway border gate or by international railway include the export declaration for which customs procedures have been completed with the certification "Goods have passed supervision zone" the by border-gate customs branch, and transporting documents showing that goods have been loaded onto transporting vehicles on exit;

c/ Grounds for determining the exportation of petrol and oil exported or re-exported through international land border gate, international river way border gate, transshipment port or transshipment zone, and petrol and oil sold to seagoing ships and aircraft on exit include the export declaration for which customs procedures have been completed with the certification "Goods already exported" given by the border-gate customs branch;

d/ Grounds for determining the exportation of exported or re-exported petrol and oil brought into bonded warehouses include the export declaration for which customs procedures have been completed with the certification "Goods have been brought into bonded warehouses" given by the customs branch managing bonded warehouses;

e/ For petrol and oil supplied to enterprises mentioned in Clause 4, Article 2 of this Circular,

e.1/ For export processing enterprises in export processing zones, export (re-export) declarations for which customs procedures have been completed with the certification "Goods have been brought into export processing zone" given by the customs branch managing export processing zones are required;

e.2/ For export processing enterprises outside export processing zones, export (re-export) declarations and petrol and oil purchasing enterprises' import declarations for which customs procedures have been completed are required;

e.3/ For enterprises defined at Point b, Clause 4, Article 2 of this Circular, export (re-export) declarations for which customs procedures have been already completed with the certification "Goods have been brought into non-tariff zone" given by the customs branch managing non-tariff zones are required.

11. In case there is a difference between the volumes of actually imported and actually exported petrol and oil and volumes of petrol and oil written on the invoices which is still within the allowable error suitable to the characteristics of petrol and oil stated in the contracts, the dutiable volumes are determined on the basis of the actual payment values of the imported and exported petrol and oil lots and the duty rates applicable to each commodity.

In case the lots have the unit of calculation of cubic meter or barrel, traders shall, when making customs declarations, convert it into ton in accordance with law.

12. In case petrol and oil are supplied (re-exported) to objects defined in Clause 3, Article 2 of this Circular that operate also on domestic routes:

a/ Traders shall carry out customs procedures according to the form of commercial import for volumes of re-exported petrol and oil used for operating on domestic routes (conformable with the table of norms of petrol and oil volumes used for domestic routes submitted by traders to customs offices);

b/ Traders shall carry out re-export procedures for petrol and oil volumes supplied to:

b.1/ Objects defined at Point a, Clause 3, Article 2 of this Circular in conformity with the sale invoice or delivery order for an outbound international flight;

b.2/ Objects defined at Point b, Clause 3, Article 2 of this Circular and in conformity with the orders of captains; ship owners; ship owners' agents; and enterprises managing ship operation for an outbound international voyage.

13. In case the enterprises defined in Clause 4, Article 2 of this Circular purchase petrol and oil from traders that possess petrol and oil import and export business licenses, they shall carry out customs procedures applicable to commercial imports.

Before carrying out import procedures, enterprises that purchase petrol and oil shall register petrol and oil consumption norms conformable with the operation of machinery and equipment involved in the course of production

(excluding petrol and oil used for enterprises' transporting vehicles) and also make written commitments to take responsibility before law for the registered consumption norms.

14. Traders that possess petrol and oil import and export business licenses may entrust in accordance with current laws other traders (having petrol and oil import and export business licenses) to import, export, temporarily import and re-export petrol and oil.

15. For petrol and oil fuel contained in special-use self-propelled vehicles temporarily imported for re-export:

a/ For petrol and oil fuel contained in special-use self-propelled vehicles temporarily imported for re-export (self-propelled vehicles being used as equipment and machinery temporarily imported for re-export to serve the construction of works and investment projects):

a.1/ When carrying out entry procedures for special-use vehicles, traders shall also carry out import procedures for petrol and oil fuel as for non-commercial imports and pay all taxes under current regulations;

a.2/ When carrying out exit procedures for special-use vehicles, traders shall carry out export procedures for petrol and oil fuel as for non-commercial exports and pay all taxes under current regulations;

a.3/ Imported petrol and oil fuel contained in special-use vehicles on entry are not subject to state quality inspection registration.

b/ Determination of taxable petrol and oil fuel volumes:

The volumes of petrol and oil fuel contained in special-use vehicles are determined based on the general declarations when carrying out entry and exit procedures for these vehicles.

16. The loss rates applicable to import, export, storage and maintenance activities comply with the Ministry of Industry and Trade's regulations. In cases these regulations are unavailable, these rates are determined based on the assessors' notices of results of assessment of petrol and oil volumes. If having any suspicion about assessment results, the provisions of Point c, Clause 5 of this Circular will be complied with.

17. Traders carrying out e-customs procedures for imported, exported, temporarily imported and re-exported petrol and oil shall comply with the Ministry of Finance's Circular No. 196/2012/TT-BTC of November 15, 2012, providing e-customs procedures for commercial imports and exports, and Circular No. 128/2013/TT-BTC of September 10, 2013, for each corresponding type.

Chapter II



CUSTOMS PROCEDURES FOR IMPORTED OR TEMPORARILY IMPORTED PETROL AND OIL

Article 4. Places for carrying out customs procedures

1. Customs procedures for imported or temporarily imported petrol and oil must be carried out at customs branches of border gates through which petrol and oil are permitted to be imported in accordance with law.
2. Customs procedures for petrol and oil temporarily imported for supply (re-export) to enterprises must be carried out by purchasing enterprises at customs branches managing these enterprise under Clause 4, Article 2 of this Circular.

Article 5. Customs dossiers

1. Documents to be submitted:

- Customs declaration: 2 originals;
- Petrol and oil purchase contract or paper of equivalent validity: 1 copy certified by the enterprise;
- Commercial invoice: 1 original;
- Written registration for volume assessment: 1 copy certified by the enterprise;
- Written registration for state inspection of petrol and oil quality, for petrol and oil in the list of goods subject to state quality inspection (except petrol and oil temporarily imported for re-export): 1 copy certified by the enterprise;
- Bill of lading or other transportation documents of equivalent validity as prescribed by law (except petrol and oil re-exported to enterprises defined in Clause 4, Article 2 of this Circular): 1 copy certified by the enterprise;
- Petrol and oil sale contract (framework contract, principle contract (if any) and annexes (if any): 1 copy certified by the enterprise.

In case traders carry out procedures for the first time at customs branches, they shall additionally submit the following documents (except petrol and oil temporarily imported for re-export abroad or supply (re-export) to objects defined in Clauses 3 and 4, Article 2 of this Circular):

- Petrol and oil import and export business license granted by the Ministry of Industry and Trade: 1 copy certified by the enterprise;
- Table of annual minimum petrol and oil import quotas, issued by the Ministry of Industry and Trade (applicable to imported petrol and oil): 1 copy certified by the enterprise;

2. If there is any doubt about the submitted copies mentioned in Clause 1 of this Article, customs branches may request traders to produce the originals for examination and comparison.

3. Time limit for traders to submit the above documents to customs branches:

The above documents must be submitted when traders carry out procedures for registration of customs declarations, except the following:

a/ Volume assessment certificate: To be submitted within 8 (eight) working hours after completing the pumping of petrol and oil from transporting vehicles into depots or other transporting vehicles for further transport into the inland;

b/ Notice of results of state inspection of petroleum and oil quality: To be submitted within 7 (seven) working days after completing the pumping of petrol and oil from transporting vehicles into depots or other transporting vehicles for further transport into the inland;

c/ Commercial invoice:

c.1/ If having no commercial invoice yet, the trader shall submit the pro forma invoice (the original, faxed or telex copy) when customs officers register the customs declaration; the director (or a person authorized by the director) shall sign and append his/her seal for certification and take full responsibility before law for the accuracy and truthfulness of the faxed or telex copy;

c.2/ When registering customs declarations, if the official price is not available yet, the trader shall pay tax according to Clause 8, Article 20 of Circular No. 128/2013/TT-BTC of September 10, 2013.

The time limit for late submission of the original commercial invoice is 30 (thirty) days from the date of registration of the customs declaration.

c.3/ In case imported and temporarily imported petrol and oil volumes share the same commercial invoice (original):

c.3.1/ For imported petrol and oil: Customs officers shall file the original commercial invoice submitted by traders in the import dossier;

c.3.2/ For temporarily imported petrol and oil: Customs officers shall file the copy of the original commercial invoice submitted by traders (which bears the signature of the director or a person authorized by the director) in the import dossier and write in the temporary-import declaration: “The original commercial invoice is filed in the petrol and oil import dossier of customs declaration No.... dated...”.

Article 6. Time limit for tax payment for petrol and oil temporarily imported for re-export

1. For petrol and oil temporarily imported for re-export, tax payment must be made before completing the procedures for temporarily imported petrol and oil.
2. In case tax has not yet been paid but the payable amount is guaranteed by a credit institution and meets conditions specified in Clause 2, Article 21 of Circular No. 128/2013/TT-BTC of September 10, 2013, the time limit for tax payment follows the guarantee time limit, which must not exceed 15 (fifteen) days counting from the expiration of the time limit for temporary import for re-export (not applicable to the extended time limit for temporary import for re-export) and no late payment interests must be paid for the duration of guarantee.
3. In case of re-export after the duration of guarantee, traders shall pay late payment interests from the last day of the duration of guarantee to the day of re-export or the day of tax payment (if the day of tax payment is before the day of actual re-export).
4. In case of applying a time limit for tax payment according to the duration of guarantee but the imports are sold domestically, traders shall pay all taxes, re-count the time limit for tax payment for domestically sold goods and pay late payment interests from the time of completing customs procedures for temporary import to the date of actual tax payment.

Article 7. Responsibilities of customs branches carrying out import or temporary import procedures; customs branches managing petrol and oil purchasing enterprises under Clause 4, Article 2 of this Circular

1. To seal up depots or transporting vehicles after traders complete the pumping of petrol and oil into these depots or transporting vehicles under Clause 1, Article 3 of this Circular.
2. Based on the trader's written request for extension of the duration for retaining in Vietnam petrol and oil temporarily imported for re-export, customs branches at which temporary import procedures are carried out shall consider and approve the extension in accordance with Clause 8, Article 3 of this Circular. Leaders of customs branches shall sign and append their seals on the written requests and file them in the dossiers according to regulations.
3. To make reconciliation monitoring cards based on the volumes of imported petrol and oil written in the declarations.
4. To implement Point e, Clause 4, Article 16 of Decree No. 18/2009/ND-CP of February 18, 2009, for imported petrol and oil failing to meet import quality requirements under decisions of state quality inspection agencies.

In case petrol and oil temporarily imported for re-export are stored together with petrol and oil of the same category and the state quality inspection agency notifies that the petrol and oil lots fail to meet import requirements,

customs branches shall carry out re-export procedures for petrol and oil (both old and new) within a time limit specified by law.

5. To supervise traders in liquidating temporary-import declarations within a time limit specified by law; to liquidate and refund tax for temporary-import declarations under Article 9 of this Circular; to settle matters related to tax obligation and violations (if any) according to current regulations.

6. On the last day of each month, customs branches shall report to their managing Customs Departments on imported petrol and oil, and the results of liquidation of temporary-import declarations (made according to forms HQ01-CCNKXD and HQ02-CCTKTKTN to this Circular).

7. In each quarter, on the 5th of the first month of the subsequent quarter, customs departments shall base themselves on the reports on imported and temporarily imported petrol and oil and the results of liquidation of temporary-import declarations of their subordinate customs branches to summarize and report to the General Department of Customs on imported petrol and oil and the results of liquidation of temporary-import declarations (made according to forms HQ03-CNKXD and HQ04-CTKTKTN to this Circular).

Article 8. Responsibilities of traders

1. To keep intact customs seals of petrol and oil depots or other transporting vehicles pending receipt of the notice of results of assessment or results of state quality inspection.

2. In case the quality inspection agency notifies that the imported petrol and oil lot fails to satisfy import quality requirements, traders shall comply with Point e, Clause 4, Article 16 of Decree No. 18/2009/ND-CP of February 18, 2009.

For temporarily imported petrol and oil stored together with petrol and oil of the same category and the state quality inspection agency notifies that the petrol and oil lots fail to meet import requirements, traders shall continue keeping intact customs seals (if any) and petrol and oil (both old and new - if any) and carry out re-export procedures (for both old and new petrol and oil) within a time limit prescribed by law.

3. To liquidate temporary-import declarations under Article 9 of this Circular.

4. Quarterly, by the 15th of the first month of the subsequent quarter, traders shall summarize and report to the General Department of Customs on imported petrol and oil and results of liquidation of temporary-import declarations according to forms HQ05-DNNKXD and HQ06-DNTKTKTN to this Circular.

Article 9. Refund and non-collection of tax with regard to temporary-import customs declarations

The procedures for refund and non-collection of tax on temporarily imported petrol and oil comply with Articles 118, 126, 127, 128 and 129 of Circular No. 128/2013/TT-BTC of September 10, 2013.

Chapter III

CUSTOMS PROCEDURES FOR EXPORTED AND RE-EXPORTED PETROL AND OIL

Article 10. Customs clearance places

1. Customs procedures for exported petrol and oil must be carried out at customs branches of export border gates.
2. Customs procedures for re-exported petrol and oil must be carried out at customs branches which have carried out import procedures for these lots, or at outside-border gate customs branches of localities in which traders' inland depots storing petrol and oil for export or re-export are located.
3. Customs procedures for petrol and oil exported or re-exported via border gates abroad must be carried out at international border gates.

Article 11. Customs dossiers

1. Customs dossiers for export:

a/ Documents to be submitted:

- Export customs declaration: 2 originals;
- Sale contract and annex (if any): 1 copy certified by the enterprise;
- Commercial invoice: 1 original;
- Document clearly indicating the source of exported petrol and oil (imported or purchased from a principal importer or a production or mixing establishment): 1 original;
- The Ministry of Industry and Trade's written certification of the registration of the plan on petrol and oil production or import of materials and consumption of petrol and oil products: 1 copy certified by the enterprise;
- Petrol and oil export and import business license: 1 copy certified by the enterprise (to be submitted for the first time);
- Volume assessment certificate, for the case specified at Point a, Clause 3, Article 3 of this Circular: 1 copy certified by the enterprise;
- Category assessment certificate or the card of results of tests of the petrol and oil traders (the traders shall take responsibility before law on contents of these cards): 1 copy certified by the enterprise.

b/ If there is any doubt about the submitted copies stated at Point a, Clause 1 of this Article, customs branches shall request traders to produce the originals for examination and comparison.

2. Customs dossiers for re-export:

a/ Documents to be submitted:

- Export customs declaration: 2 originals;
- Import customs declaration of the temporarily imported lot: 1 copy certified by the enterprise;
- Sale contract and annex (if any): 1 copy certified by the enterprise;
- Petrol and oil export and import business license: 1 copy certified by the enterprise (to be submitted for first time);
- Volume assessment certificate, for the case specified at Point a, Clause 3, Article 3 of this Circular: 1 copy certified by the enterprise;
- Category assessment certificate or the card of results of tests of petrol and oil traders (the traders shall take responsibility before law on contents of these cards): 1 copy certified by the enterprise.

In case of supply (re-export) of petrol and oil to a foreign seagoing ship mooring in an international seaport or river port or a Vietnamese seagoing ship operating along an international route upon departure, the traders shall additionally submit:

- Business registration certificate or enterprise registration certificate of the seagoing ship chandlery service provider or agency contract signed with the seagoing ship chandlery service provider: 1 copy (to be submitted for the first time);
- Order of the shipmaster, ship owner, ship owner's agent or shipping enterprise (in case of absence of a sale contract, the trader is not required to submit a sale contract under Point a of this Clause): 1 original; faxed, emailed or telex copy bearing the signature and seal of the enterprise director or his/her authorized person for certification, who shall take full responsibility before law for the lawfulness of such document. The order must clearly state the norm of petrol and oil volume for domestic voyages (for seagoing ships having domestic voyages), norm of petrol and oil volume for international voyages; the ship's itinerary, estimated volume of petrol and oil; commitment on the accurate volume of petrol and oil accurately and use for proper purpose;
- Traders shall clearly declare in the customs declarations names, types and code numbers of ships purchasing temporarily imported petrol and oil.

b/ If there is any doubt about the submitted copies mentioned at Point a, Clause 2 of this Article, customs branches shall request traders to produce the originals for examination and comparison.

Article 12. Responsibilities of customs branches carrying out procedures for petrol and oil export and re-export

1. To inspect the outer conditions of petrol and oil-containing compartments of transporting vehicles. If there is no doubt and all customs sealing conditions are met, traders are permitted to pump petrol and oil into these transporting vehicles.

In case volumes are determined by benchmark, customs officers shall inspect the inner conditions of compartments before traders pump petrol and oil.

2. After traders completing the pumping of petrol and oil into compartments of transporting vehicles, customs officers shall seal up the compartments according to regulations.

3. In case petrol and oil exported or re-exported abroad through a border gate different from the border gate at which export or re-export procedures are carried out or for supply (re-export) under Clauses 3 and 4, Article 2 of this Circular, customs branches shall make handover written records of exported or re-exported petrol and oil and seal up the dossiers of export or re-export according to regulations on goods in border-gate transfer, Such written record must describe in detail the state of goods (name, category and weight), date and time of departure of petrol and oil transporting vehicles; name, code number and characteristics of these vehicles; transport routes and customs seals. Customs officers shall monitor feedback information from customs branches of export border gates and customs branches managing enterprises under Clause 4, Article 2 of this Circular.

4. To conduct supervision until petrol and oil are fully delivered to the seagoing ships, for petrol and oil supplied to seagoing ships.

When completing the supervision, customs officers shall request traders to submit the original written records of petrol and oil delivery and receipt between traders and shipmasters, ship owners, ship owner agents or shipping enterprises. Based on the volume of petrol and oil specified in the written records and the report on the actual exit of seagoing vessels from the customs branch of the border gate through which seagoing vessels exit abroad (for vessels exiting at a border gate different from the border gate where the vessels are moored), customs officers shall give the certification “Goods exported” in the customs declarations on the volume of petrol and oil re-exported according to regulations.

5. To coordinate with customs branches of export border gates to handle the cases in which petrol and oil is intended to be supplied (re-exported) to

seagoing vessels but for objective reasons, seagoing vessels fail to receive the volume of petrol and oil according to sale contracts or orders, or receive a volume less than the volume declared in the re-export declaration under Clause 4, Article 13 of this Circular.

6. To calculate and collect tax on the volume of petrol and oil for which re-export procedures have been carried out for seagoing vessels having domestic voyages in their international itineraries or for seagoing vessels on exit, but for objective reasons, these vessels do not exit to operate along international routes or have carried out exit procedures but then changed their itineraries (adding domestic voyages). Tax is calculated at the time of opening re-export declarations.

7. To assume the prime responsibility for, and coordinate with customs branches of export border gates in, handing over, manage and supervise the transportation of, petrol and oil temporarily imported for re-export.

8. Based on the orders submitted by the traders, customs branches shall supervise and periodically or unexpectedly inspect the norms of petrol and oil; and coordinate with related functional agencies and inspection agencies in handling violations of traders related to the norms.

9. On the last working day of each month, customs branches shall send reports to provincial-level Customs Departments directly managing exported petrol and oil, made according to Form HQ07-CCXKXD to this Circular.

10. Quarterly, on the 5th of the first month of the subsequent quarter, provincial-level Customs Departments shall base themselves on the subordinate customs branches' reports on exported petrol and oil to summarize and report to the General Department of Customs on exported petrol and oil, made according to Form HQ08-CXKXD to this Circular.

Article 13. Responsibilities of customs branches of export border gates and customs branches managing petrol and oil purchasing enterprise under Clause 4, Article 2 of this Circular

1. Petrol and oil exported and re-exported via international border gates:

a/ To receive handover written records and customs dossiers (faxed copies) transferred by customs branches carrying out export or re-export procedures.

b/ To check customs seals of petrol and oil-containing tanks, cisterns or compartments of transporting vehicles. If the seals are intact, to supervise the export of petrol and oil, ensuring that the whole goods lot is actually exported across the border;

c/ When detecting that the seals are broken or counterfeit or there are signs of violation such as changes in petrol and oil volume, weight or category, heads of customs branches shall request customs declarants to have these goods

assessed in terms of volume, weight and category. If assessment results are consistent with the dossier set, to make a written certification and supervise the export of petrol and oil through the border gate. If assessment results show some changes in volume, weight or category, to make a written record of the violation and handle this violation under law;

d/ To transfer dossiers of goods lots to customs branches that carry out export or re-export procedures under regulations on exported goods in border-gate transfer;

e/ When vehicles transporting exported or re-exported petrol and oil return for entry, customs officers shall check them under regulations in order to detect smuggled goods or petrol and oil volumes not wholly exported or re-exported and brought back for domestic sale.

2. To receive the notices of captains, ship owners, ship owner agents or shipping enterprises of contents specified in Clause 5, Article 14 of this Circular; to base themselves on practical conditions and regulations on methods of customs supervision to conduct supervision with suitable methods and send notices to customs branches carrying out re-export procedures for petrol and oil lots for coordinated settlement.

3. To report on the actual exit of seagoing vessels to customs branches carrying out re-export procedures for petrol and oil (for seagoing ships exiting at border gates different from border gates at which they are moored).

4. Petrol and oil supplied (re-exported) to enterprises defined in Clause 4, Article 2 of this Circular:

Customs branches managing enterprises shall perform the responsibilities defined in Clause 1 of this Article and at Point e, Clause 10, Article 3 of this Circular.

5. Petrol and oil volumes under a single export or re-export declaration must be fully exported once through a single border gate or to enterprises specified in Clause 4, Article 2 of this Circular (excluding petrol and oil supplied to aircraft as guided in Chapter V of this Circular).

In case petrol and oil are supplied (re-exported) for seagoing vessels but for objective reasons that these seagoing vessels cannot receive all petrol and oil volumes under purchase and sale contracts or orders and the actually re-exported petrol and oil volumes are smaller than those declared in re-export declarations, supervising customs officers shall give certification of the actually re-exported petrol and oil volumes in the re-export declarations and request traders to submit original written records of petrol and oil delivery and receipt between traders and shipmasters, ship owners or ship owner agents or shipping enterprises.

Article 14. Responsibilities of traders, captains, ship owners, ship owner agents and shipping enterprises

1. To ensure the original state of goods, customs seals and customs dossiers during their transportation to border gates of export or enterprises defined in Clause 4, Article 2 of this Circular.
2. Petrol and oil re-exported through border gates other than the border gates where the re-export procedures are carried out must be transported according to the routes, stops, time and the border gates already registered with customs offices and be preserved in their original state with customs seals. The duration of transport of petrol and oil pumped into transporting vehicles to re-export border gates must not exceed 5 (five) days.

In case of failing to transport goods along proper routes and according to registered time for objective reasons, traders shall notify in writing such to the customs branches with which the declarations have been registered and customs branches of export border gates for monitoring and supervision.

3. For Vietnamese ships operating along international routes on exit: Traders may only supply (re-export) petrol and oil according to the volumes ordered by captains, ships owners, ship owner agents or shipping enterprises or under signed contracts between suppliers and ship owners, ship owner agents or shipping enterprises (if any).
4. To pay all taxes under regulations for petrol and oil used for operation along domestic routes ordered by captains, ship owners, ship owner agents or shipping enterprises already registered with the customs offices.
5. For oil and petrol supplied (for which re-export procedures have been carried out) to seagoing ships, but for objective reasons, these seagoing ships cannot exit for operating along international routes or exit but additionally operate along domestic routes; captains, ship owners, ship owner agents or shipping enterprises shall notify it to the customs branches where the re-export procedures for petrol and oil were carried out and to the customs branches of export border gates (for cases in which seagoing ships exit at border gates other than border gates where re-export procedures are carried out) for carrying out subsequent procedures, and shall take full responsibility before law for the notifications and contents thereof.

Traders shall pay all taxes under regulations for the petrol and oil volumes for which re-export procedures have been carried out but used for domestic routes.

6. Quarterly, on the 15th of the first month of the subsequent quarter, traders shall summarize and report on the exported petrol and oil to the General Department of Customs (according to form HQ09-DNXKXD to this Circular)

CUSTOMS PROCEDURES FOR TEMPORARILY IMPORTED PETROL AND OIL DOMESTICALLY SOLD

Article 15. Customs clearance places:

The procedures for domestic sale of temporarily imported petrol and oil must be carried out at the customs branches with which the temporary-import declarations are registered.

Article 16. Customs dossiers:

- The enterprise's written request for domestic sale of temporarily imported petrol and oil: To submit 1 original;
- Import customs declaration: To submit 2 originals, in the box of enclosed documents in the import declaration, traders shall write the serial number of the temporary-import declaration of the petrol and oil volumes domestically sold;
- Temporary-import customs declaration of the petrol and oil lot: To submit 1 copy certified by the enterprise;
- Written registration for state quality inspection of petrol and oil or notice of results of state quality inspection of petrol and oil when temporary-import procedures are carried out: To submit 1 copy certified by the enterprise.

Article 17. Responsibilities of customs branches carrying out procedures for domestic sale of petrol and oil

1. Based on the written permission for domestic sale of the customs departments where temporary-import procedures have been carried out, to carry out customs procedures for domestic sale of petrol and oil lots according to regulations on commercial imports.
2. To calculate and collect taxes.

Article 18. Responsibilities of traders

1. To comply with Articles 15 and 16 of this Circular.
2. To pay taxes as prescribed by law.

Chapter V

CUSTOMS PROCEDURES FOR PETROL AND OIL EXPORTED OR RE-EXPORTED FOR AIRCRAFT

Article 19. Customs procedures

Traders may register single declarations for multiple exportation or re-exportation: Traders shall make single declarations for all international airlines or all Vietnamese aircraft making international flights on exit. The validity duration of the declarations complies with law.

Article 20. Customs dossiers

1. For re-exported petrol and oil:

a/ Documents to be submitted:

When delivering goods to aircraft, traders shall submit or produce to the customs branches the following documents:

- Export declaration: 2 originals;
- Customs declaration of the temporarily imported lot: 1 copy certified by the enterprise;
- Sale contract and its annex (if any): 1 copy certified by the enterprise;
- Petrol and oil import and export business license: 1 copy certified by the enterprise (for the first-time submission);
- Business registration certificate or enterprise registration certificate of the trader providing aircraft supply services or agency contract with the aircraft supply service provider: 1 copy (for the first time);
- Sale invoice or ex-warehousing slip: 1 copy certified by enterprises;
- Order of the aircraft operation managing enterprise (if having no sale contracts, traders shall submit sale contracts as stated in Clause a of this Article): 1 original; faxed, emailed or telex copy signed and stamped for certification by the director or a person authorized by the director who shall take full responsibility before law for the lawfulness of these documents. The order must clearly state the norm of petrol and oil volume used by aircraft for domestic flights (in case of aircraft on exit also making domestic flights); norms of petrol and oil volume for international flights; aircraft itinerary, estimated petrol and oil volume, and commitment on the accuracy and use purpose of petrol and oil volume;
- Traders shall clearly state the names, types, and serial numbers of aircraft purchasing petrol and oil from temporary-import sources in the customs declarations.

b/ In case of having any doubt about the submitted copies specified at Point a, Clause 1 of this Article, customs branches may request traders to submit the originals for examination and comparison.

2. For exported petrol and oil

a/ Documents to be submitted to customs branches:

- Registered customs declaration: 2 originals;
- Contract of purchase of domestically produced petrol and oil or imported petrol and oil: 1 copy certified by the enterprise;

- A contract for selling petrol and oil to the aircrafts and its appendices (if any): to submit 1 copy certified by the enterprise;
- Sale invoice or ex-warehousing slip: 1 original;
- The norm of petrol and oil volume for domestic flights: 1 original (for aircraft on exit also making domestic flights).

In case traders carrying out for the first time procedures at the customs branches, the following additional documents are required:

- The Ministry of Industry and Trade's written certification of the registration of plans on production, import of materials and consumption of petrol and oil products: 1 copy certified by the enterprise.

b/ In case of having any doubt about the submitted copies specified at Point a, Clause 2 of this Article, customs branches may request traders to submit the originals for examination and comparison.

Article 21. Responsibilities of customs branches

1. After each delivery by traders, customs branches shall give certification "Goods already exported" in the invoices and ex-warehousing slips and perform other tasks as prescribed for registration of single declarations.

2. In case of supply of petrol and oil for Vietnamese aircraft on exit stopping at a domestic airport:

a/ Customs officers shall receive from the airlines the norm of petrol and oil volumes the aircraft used for domestic flights (the airlines shall take full responsibility before law for the norms).

b/ Based on the norm of petrol and oil volume for domestic flights, the customs officers shall supervise and certify the volume of actually re-exported petrol and oil calculated from the airport of departure.

c/ To calculate and collect taxes on the petrol and oil volume for which re-export procedures have been carried out for domestic flights in their international itinerary.

1. Liquidation of declarations:

a/ The customs branches (carrying out re-export procedures) shall liquidate temporary-import declarations under regulations.

b/ The measure of liquidating declarations is to sum up the actual exported oil petrol and oil volumes in sale invoices; ex-warehousing slips and monitoring slips; and write the result "Goods exported" in the export declarations (the box of certification by supervision customs).

Chapter VI

CUSTOMS PROCEDURES FOR PETROL AND OIL TRADED IN THE FORM OF BORDER-GATE TRANSFER

Article 22. Customs procedures

1. Petrol and oil traded in the form of border-gate transfer transported directly from exporting countries to importing countries without going through Vietnamese border gates are not subject to customs procedures.
2. For petrol and oil traded in the form of border-gate transfer transported from exporting countries to importing countries through Vietnamese border gates but not deposited at bonded warehouses or transshipment areas at Vietnamese ports, customs offices shall supervise the goods until the petrol and oil are actually exported out of Vietnam.
3. Petrol and oil transported from exporting countries to importing countries through Vietnamese border gates, deposited at bonded warehouses or transshipment areas of Vietnamese ports must go through the customs procedures prescribed for goods brought into and delivered from bonded warehouse or transshipment areas of Vietnamese ports.

Chapter VII

CUSTOMS PROCEDURES FOR MATERIALS IMPORTED FOR PRODUCTION AND MIXING OF PETROL AND OIL

Article 23. Customs procedures

1. Customs procedures for imported materials for production and mixing of petrol and oil comply with the regulations on management of imported materials for export production.

Regarding customs dossiers: In addition to the papers to be submitted and produced under regulations on imported materials for export production, traders shall submit and produce related documents specified in Article 5 of this Circular (except notices of results or registrations for state quality inspection of imported materials), submit registrations of their plans on production, mixing and import of materials and sale of petrol and oil products certified by the Ministry of Industry and Trade (1 copy certified by the enterprise enclosed with the original for examination and comparison by customs officers).

2. Customs procedures for materials imported for production and mixing of petrol and oil for domestic sale comply with Chapter II of this Circular.

Chapter VIII

CUSTOMS PROCEDURES FOR IMPORTED MATERIALS FOR PROCESSING PETROL AND OIL FOR EXPORT

Article 24. Customs procedures



Customs procedures for materials imported for processing petrol and oil for export comply with the Ministry of Finance's Circular No. 117/TT-BTC of August 15, 2011, guiding customs procedures for goods processing for foreign traders.

Regarding customs procedures: In addition to the papers to be submitted under regulations on goods processing for foreign traders, traders shall submit related documents specified in Article 5 of this Circular (except notices of results or registrations for state quality inspection of imported materials).

Chapter IX

IMPLEMENTATION PROVISIONS

Article 25. Effect

1. This Circular takes effect on November 25, 2013.
2. To annul the Ministry of Finance's Circular No. 165/2010/TT-BTC of October 26, 2010, Circular No. 126/2011/TT-BTC of September 7, 2011, and guidance on customs procedures for exported, imported, temporarily imported for exported, border-gate transferred petrol and oil; materials imported for production and mixing of petrol and oil; and materials imported for processing petrol and oil for export promulgated by the Ministry of Finance before the effective date of this Circular and contrary to this Circular.
3. Tax policies for imported and exported petrol and oil, materials imported for production and mixing of petrol and oil, and materials imported for processing petrol and oil for export comply with Circular 128/2013/TT-BTC according to corresponding types and cases.
4. Petrol, oil, and materials temporarily imported for petrol and oil export production or processing when Circular No. 165/2010/TT-BTC and Circular No. 126/2011/TT-BTC remain effective but liquidated when this Circular takes effect may be liquidated either according to Circular No. 165/2010/TT-BTC or this Circular.
5. In the course of implementation, if documents mentioned in this Circular are amended, supplemented, or replaced, the amending, supplementing or replacing documents shall prevail.
6. The General Director of Customs shall direct Directors of provincial-level customs Departments to organize the management, supervision and implementation of provisions of this Circular. Any problems arising in the course of implementation should be promptly reported to the Ministry of Finance (via the General Department of Customs) for study and settlement.-

For the Minister of Finance

Deputy Minister

DO HOANG ANH TUAN

