

## **Customs has no documents on tax arrears collection of on-spot import and export goods entitled to preferential tax rate**

**VCN - Regarding the recent information related to enterprises' comments on the plan for tax arrears collection of some on-spot import and export declarations which have enjoyed special preferential rate, talking with a Customs Newspaper's reporter on 7th December 2017, Deputy Director of Customs Control and Supervision Department (General Department of Customs) Nguyen Nhat Kha, said that there had been no documents to direct the collection. This issue will be reported to the Prime Minister for guidance.**



Mr. Kha said that the implementation of Customs procedures and the application of tax policies for enterprises submitting C / O when carrying out import procedures under the import and export forms of some local Customs authorities had not been unified. As a result, the General Department of Customs has issued a written guidance requesting the provincial and municipal Customs Departments to strictly comply with the Decrees promulgating the Special Preferential Import Tariff. Explaining the current regulations, Mr. Kha said that according to Article 35 of Decree No. 08/2015 / ND-CP of the Government, on-spot import and export goods shall include:

Those produced in Vietnam under contract manufacturing arrangements and sold to Vietnamese organizations or individuals by overseas ones;

Those traded under the sale and purchase contract between domestic enterprises and exporting and processing enterprises or enterprises located in non-tariff areas;

Those traded under the sale or purchase contract between Vietnamese enterprises and overseas organizations or individuals that have no representatives in Vietnam, and delivered or received under the designation arrangement between foreign merchants with other enterprises in Vietnam.

However, according to the provisions of the Law on Import and Export Duties, the special preferential tax rate is applied to Vietnamese goods that must be imported from the non-tariff areas into the domestic market. Specifically, Decree 129/2016 / ND-CP of the Government (effective from 1st September 2016) stipulates that one of the conditions for import goods to be entitled to special preferential tax rate ATIGA for Vietnamese goods is that they must be imported from the non-tariff areas to the domestic market.

Mr. Nguyen Nhat Kha noted that during the review of the compliance with above provisions, the General Department of Customs has found out the inconsistency in the implementation and then directed the units to strictly follow the provisions in legal documents.

At the same time, the General Department of Customs guided the local Customs authorities to review and report the data of the declarations which were entitled to special preferential tax rate for goods imported in the form of on-spot import and export of domestic enterprises beyond the non-tariff areas to the domestic market. Accordingly, the General Department of Customs will report to the Prime

Minister for guidance.

“There are no Customs documents to guide the collection at the present,” Kha said.

Source: [customsnews.vn](http://customsnews.vn)