

## **06. Type enter transitionally**

### **Traders are transitionally rights . Accordingly :**

1 . Processed products of processing contracts are used as raw materials for other processing contract in Vietnam .

2 . Processed products of first-stage processing contracts are delivered to traders as designated by the ordering party to the contract the next stage processing .

Document No. 16-8-2007 4696/TCHQ-GSQL day of the General Department of Customs on customs procedures for goods processed transition .

The last time have done some business but not transitionally customs procedures delivery transitionally , the declaration should not be processed goods forwarded to deduct VAT procedures . To ensure consistency between customs procedures and procedures for VAT transitional processed products , the Customs General guidelines are as follows :

All cases delivery transitionally (including delivery, case processing transitions to perform intermediate processing steps specified in Clause 2 , Article 34 of Decree No. 12/2006/ND- CP of the Government dated 23-01-2006 ) , must go through customs procedures in accordance with the provisions of Decision 24-8-2004 69/2004/QD-BTC .

For example : 02 Foreign traders signed contracts with business process A and B for processing a product category ( business processing stage B only ) . A enterprise producing semi-finished products , business communication outsourcing B to stage 01 , then moves to sell products on -stage processing for a business to continue processing into finished products and export . This case is part of the transitional period specified in Clause 2 , Article 34 of Decree No. 12/2006/ND-CP of the Government dated 23-01-2006 . Enterprise A and B to make customs procedures when forwarding semi-finished products , raw materials ( if a business move for both raw materials for processing enterprises B ) between 02 now .

## **VI. PROCEDURES FOR DELIVERY OF PRODUCTS IN TRANSITION :**

### **1 - The mission of the enterprise in the delivery :**

- On the basis of these documents specify the processes , business communication outsourcing transition products ( the transferor ) and now receive transitional processed products ( the transferee ) self-organizing the delivery and receipt of goods follow the steps stipulated in point 3 below .

- Director of the transferor , the transferee shall be responsible before the law for the delivery and receipt of the product as declared on the goods declaration processing transition (hereinafter referred to as the forward declaration ) .

- Director of the transferor shall be responsible for the transition of processed products manufactured from imported raw material processing contracts .

- If the contract has moved to processed products ( the delivery contracts ) and contract processing products used transitionally as materials processing ( contract worker) are the same business undertaking of this business is to perform the tasks of both the transferor and the transferee .

## **2 - Declaration of transition is used as a voucher to the liquidity contract must meet the following requirements:**

### **2.1 For contracts of assignment :**

- The declaration on the criteria to be declared fully not erased ; certified , signed and sealed by all four parties : the transferor , the transferee ; customs processing contract management communication ( Customs the transferor ) ; Customs management contracts recognized ( Customs party ) .

- The time for presenting to the Customs declaration form to confirm delivery must be within the validity period of the contract and delivery must not exceed 15 days from the receipt of Customs shall certify completion of customs procedures to declarations .

### **2.2 For contracts recognized :**

- The declaration on the criteria to be declared fully not erased ; certified , signed and sealed by 3 sides ( except the Customs Affairs ) .

- The time for presenting to the Customs declaration form to confirm receipt must be within the validity period of the contract and receive no more than 15 days after the declaration made by the transferor transition

## **3 - Customs Procedures :**

### **Step 1 :**

- Fully declare the principal criteria for the delivery declaration , stating date , sign and seal the box on all 4 prescribed declaration ( form HQ/2004-GCCT publication by the General Department of Customs practice ) .

- Transportation 04 products attached declaration to the transferee .

### **Step 2 :**

- After receiving the product and 04 customs declarations declared , signed and stamped by the transferor , the transferee declare full criteria for the consignee , specify the date , sign and affix check the box on the 04 specified declarations .

- Bring customs dossier consists of 04 declarations , documents specify the delivery of outsourcing , outsourcing samples forwarded to the recipient to the customs declaration registration .

### **Step 3 :**

Customs recipient :

- To receive customs dossiers and samples transitionally .
- Conduct a registration statement ; filled number , date of declaration of Dashboard on import declarations (Form 08/HQ-GC ) ; established sampling card , sealing samples in accordance with regulations .
- Confirmation of customs procedures , signature and seal up the 04 declarations .
- Save 01 declarations and documents designated consignee of the processes ; Returns to Party received 03 declarations , assignment samples were sealed for the transferee customs for preservation of the customs procedures when exports of processed products or other cases when requested by the Customs .

Receiving Party : Save 01 declaration , transfer the remaining 02 returns to the transferor .

#### **Step 4 :**

- The transferor after getting 02 customs declarations made by the transferee to have full declaration , signed and sealed by the transferee and Customs party , carrying 02 declarations and documents specified delivery to communicate to the customs declaration registration .

#### **Step 5 :**

- The Customs Affairs :
- To receive customs documents ( including 02 customs declaration has been fully declared and certified , signed and sealed by the transferor , transferee and recipient of Customs ; documents specify delivery of the lessee processing ) .
- Register declaration , fill in the statistical export declaration ( form 09/HQ-GC ) as prescribed ; confirm completion of customs procedures ; signed and stamped on all 02 statement .
- Pay 01 declaration by the transferor ; Save 01 declaration and specify the delivery documents .

In the above steps , if the traffic contract and contracts are recognized by the Customs Department , the management of the Customs Department to perform the tasks of both the transferor and the recipient of Customs .

Procedures for delivery of processed products transition applies to all cases of delivery contracts and other contracts recognized outsourcing partner

## **Other services**



## 11. Transfer gate

Tru goods specified in paragraph 2 of this Article , the other commodities are allowed to do business in a manner transshipped ; procedures transshipped ...

[Read more 11. Chuyển cửa khẩu](#)



## 10.Textiles and clothing

Implementing Document No. 6450/TCHQ-CNTT 15/11/2007 s General Administration of Customs , Binh Duong Customs Department customs declaration guide for textile exports to the U.S. market ...

[Read more 10. Hàng dệt may](#)



## 09. Type of non-commercial

- Goods exported and imported non-tradable goods is not prohibited imports , prohibited exports and import-export in accordance with the conditions specified on the list ...

[Read more 09. Loại hình nhập phi mậu dịch](#)



## 08. Type of temporary import for re-export or temporarily exported for

Traders Ministry of Commerce has been licensed for temporary import for re -export through the international border , international port then re-export requirements through the ...

[Read more 08. Loại hình tạm nhập -tái xuất hoặc tạm xuất-tái nhập](#)



## 07. Import of type export processing enterprises

Domestic enterprise sales for EPE ( do norms ) , how - TC model declarations HQ/2002-TC

[Read more 07. Loại hình nhập của doanh nghiệp chế xuất](#)



## [05. Enter outsourcing](#)

Customs procedures for export of processed products : made as customs procedures for goods exported under ...

[Read more 05. Nhập gia công](#)