## 07. Import of type export processing enterprises

### A. Opening declaration:

- 1. Domestic enterprise sales for EPE (do norms), how TC model declarations HQ/2002-TC
- Local businesses open XKD MND type , xsx TC
- EPE opened NSX type TC
- 2 . Domestic enterprise sales for EPE ( do not norms ) , how HQ/2002-XK declaration form ; HQ/2002-NK  $\,$
- Local businesses open XKD MND type , XDT SXX
- EPE open type of NDT EPZ
- 3. EPE sell products for domestic enterprises are making declarations TC model HQ/2002-TC
- Local businesses opening each type of export
- EPE open type SXX TC
  - 4. EPE EPE sell products for the do TC model declarations HQ/2002-TC
  - 5. DNCX scrap for domestic enterprises shall make declaration form HQ/2002-XK; HQ/2002-NK
- Local businesses open NKD type MHD
- EPE open type XDT KD

#### B. The right to buy and sell goods between export processing enterprises to the domestic market

- 1 . During operations , export processing enterprises purchase goods from domestic market for production , processing , recycling , assembling goods for export or for export , except for goods subject to export ban .
  - 2. Export processing enterprises were sold in the domestic market following goods:
- a) Products by export processing enterprises and not banned imports;
- b) Products by export processing enterprises that domestic market demand;

- c ) scrap product obtained in the production process are not banned from import or subject to be imported under the provisions of law .
- 3 . Relationship purchase and sale of goods between export processing enterprises to the domestic market comply with the provisions of the law on trade .

#### I.To enter this kind of material for the production of export goods:

1. Hang exports and imports between the foreign EPE:

Raw materials and supplies imported for export production: EPE import procedures, export procedures promulgated in Decision - GDC 874/QD 15/05/2006 of the General Administration of Customs, except the tax declaration, the relevant work performed in accordance with procedures promulgated Decision dated 25/05/2006 929/QD - GDC s General Administration of Customs.

- 2 . EPE goods traded between the domestic market : EPE and domestic enterprises as stipulated in Article 15 of Decree 108/2005/ND-CP dated 22/09/2006 of the Government :
- 2.1.Hang goods traded between the domestic market: EPE and local companies signed a purchase agreement between the two parties, customs procedures follow the steps and use the type of import and export declarations in place under 928/QD GDC Decision dated 25 / 05 / 2006 of the General Administration of Customs (not required to satisfy the conditions at the place of import).
- 2.2. Phe or scraps obtained in the production process also commercially sold in the domestic market:
- + Scrap valid commercial products of the type sold on the domestic market, domestic enterprises import procedures prescribed for goods imported under the contract of sale of goods.
- + Waste , waste no commercial value , EPE wants to have destroyed the written approval of the environmental management agency . The destruction comply with the law , under the supervision of the Department EPE Customs management .
  - 3. The liquidity profile of the type of EPE SXXK enter:

Liquidity profile 3.1.Ho comply with the provisions of Point X, Section 2, Part B, No.112/2005/TT-BTC Circular dated 15/12/2005; 04 form hereto liquidity include:

- The sum of import customs declarations materials : Sample 01/HSTK-CX
- The sum of the export customs declarations Product: Model 02/HSTK-CX.
- A list of materials consumption per unit of imported products: Form 03/DKNLNK-CX.
- A report on import, export and import of raw materials exist: Form 04/HSTK-CX;
- 3.2.Moi you once liquidity; filing deadline at the latest liquidity 15th of the first month of the following quarter.

#### II. With processing type:

1.DNCX processing goods with foreign traders:

Follow the instructions in 69/2004/QD-BTC 08/24/2004 Decision of the Ministry of Finance.

2.DNCX hire domestic outsourcing enterprises :

Domestic firms to undertake processing of customs procedures as required for the processing of goods for foreign traders in the Customs Branch Manager with Decision No. EPE 69/2004/QD-BTC 08/24/2004 Ministry of Finance .

3.DNCX processed for local businesses:

Enterprise inland customs procedures as required for the processing of goods for foreign traders in Customs Department under the management EPE 69/2004/QD-BTC 08/24/2004 Decision of the Ministry of Finance main .

- 4 . For processed goods between EPE EPE together then processed for customs procedures prescribed for goods processed for foreign traders follow 69/2004/QD-BTC decision 08/24/2004 Ministry of Finance
- 5 . The duration and liquidity profiles comply with the Decision of 24.08.2004 69/2004/QD-BTC Ministry of Finance .

### III . For goods of fixed assets:

- 1.Hang imports: follow the procedure prescribed on the basis of a written proposal of corporate directors, together with a list of goods imported to create fixed assets (item details, quantity and type), does not require business registration procedures to the list of goods imported to create fixed assets tax-free.
- 2. Thanh reasonable fixed assets:
- For the EPE foreign investment shall comply with the provisions of Point 4 , Part II , No.04/2007/TT-BTM Circular of the Ministry of Trade ( now the Ministry of Industry and Trade ) .
- For domestic EPE: Ministry of Finance is an official document exchange with the ministries concerned. Consequently, the General Department of Customs shall have the written instructions.

#### IV . Some specific activities of EPE:

- 1. Hang of internal rotation in EPE not make customs procedures .
- 2.Hang cultural exchange between the EPE EPE with customs procedures follow the steps and use the import and export declarations in the form of on-site follow GDC 928/QD Decision dated 25 / 05 / 2006 of the General Department Customs ( not required to satisfy the conditions in place for import and export ) .
- 3 . Treatment for materials , supplies imported when the competent authorities allow this kind of business transformation from a business EPE ( DN ) normal and vice versa :
- 3.1. Truong the EPE type conversion from a normal DN:

Liquidation of raw materials and imported materials;

- Identify materials and supplies inventory;

- -Make the tax arrears as prescribed;
- Time of liquidity and identify materials and supplies inventory done before opening export and import declarations in the form of normal business .
- 3.2. Where DN type conversion from normal to EPE:

Enterprise - report the number of materials, supplies and inventory;

Customs check - materials, supplies and inventory;

- Time of inspection reports and materials . Inventory of supplies made before the open declaration of imports by type of EPE .

In the process of implementing this document, if any arising problems beyond their competence to the provincial, city promptly report to the General Department for consideration and settlement. /.

### 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



### 06. Type enter transitionally

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

Read more 06. Loại hình nhập gia công chuyển tiếp



# 05. Enter outsourcing

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

Read more 05. Nhập gia công