

## Notable points in the new customs risk management regulation

### Customs & Global Trade Alert

April 2024

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This Alert is to provide some notable contents of Circular No. 06/2024/TT-BTC amending, supplementing Circular No. 81/2019/TT-BTC on the risk management in customs operations.

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The risk management approach, in terms of customs operations, has been sustainably applied in Vietnam for a long duration.

On implementation, the Ministry of Finance (MoF) and the General Department of Customs has enacted several legislations (e.g, Circular 81/2019/TT-BTC dated 15 November 2019 - Circular 81) with regards to the classification of corporate customs compliance, the categorization of corporate customs risk profiles and the adoption of these assessments into the customs operations.

Recently, MoF has issued the Circular 06/2024/TT-BTC dated 29 January 2024 (Circular 06) which amends some articles in Circular 81. There are some notable points as below.

## **Supplementing the application of corporate customs risk profiles into the customs operations (effective from 15 March 2024)**

- ▶ The previous Circular 81 outlined the adoptions of the corporate customs risk profiles in the context of Vietnamese customs operations. This includes the assigning green, yellow, and red line during the customs clearance, planning the post-clearance audit, examining the bonded manufacturing, etc. The new Circular 06 introduces two additional applications:
- ▶ Duty refund handling processes:
  - ▶ High risk profiles: Inspection first, refund later
  - ▶ Moderate risk profiles: Refund first, inspection later. Inspection must be conducted within the period of 5 years from the date of the refund decision as prescribed in Clause 1 Article 77 of the Law on Tax Administration dated 13 June 2019
  - ▶ Low risks profiles: Refund first, inspection later. Inspection will be conducted on a random basis, in the prescribed timeframe of 5 years from the date of the refund decision
- ▶ Customs' oversight of the destruction of scraps and defective products incurred in the bonded manufacturing (e.g., export production, toll manufacturing, Export Processing Enterprise)
  - ▶ High risk profiles: Direct supervision
  - ▶ Moderate and low risk profiles: Supervision using technical means and equipment

## **Recategorizing the corporate customs compliance profiles (effective from 15 July 2025)**

- ▶ Circular 06 redefines the corporate customs compliance profiles as below:
  - ▶ Level 1: Priority businesses
  - ▶ Level 2: Extremely high compliance (previously HIGH compliance)
  - ▶ Level 3: High compliance (previously MEDIUM compliance)
  - ▶ Level 4: Medium compliance level (previously LOW compliance)
  - ▶ Level 5: Non-compliant status
- ▶ In alignment with the new categorization, Circular 06 also amends the set of criteria for assessing customs compliance and customs risk profiles for import-export enterprises and enterprises which operate ports, warehouses, and yards.

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