

REQUIRED DOCUMENT TO BE ENCLOSED WITH GOODS FOR TRANSPORTATION

| <i>No.</i> | <i>Types of goods</i> | <i>Required dossiers</i> | <i>Official documents</i> |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| | IMPORTED GOODS | | <i>Joint circular</i> |
| 1 | <i>Imported goods already cleared through customs being transported to domestic by single trip.</i> | <i>Custom declarations (original)</i> | <i><u>64/2015/TTLT-BTC-BCT-BCA-BQP</u> regulating</i> |
| 2 | <i>Imported goods already cleared through customs being transported to domestic by multiple trips and multiple means of transportation</i> | <i>Custom declaration (copy) + Delivery order from the importer (clearly state the quantity, specification, number of relevant custom declaration, place of delivery, place of receipt, means of transportation, vehicle signs)</i> | <i>required invoice and documents enclosed with imported goods being circulated</i> |
| 3 | <i>Imported goods uncleared through custom being transported for reservation. Imported goods being transported to another place out of border gate for custom clearance.</i> | <i>Custom declarations with approval marks of Custom Office</i> | |
| 4 | <i>Luggages failed to meet standards for tax-free; tax-free gifts; tax-free goods sold inside border gate economic zones.</i> | <i>Original custom declarations (or any documents proving that the goods has been declared) Original import tax receipts (if any).</i> | |
| 5 | <i>Imported goods being collected by residents at border gate area</i> | <i>Original List of goods with confirmation mark from Custom Office or Border Office</i> | |
| 6 | <i>Imported goods being purchased from another company that carries out purchasing of the goods</i> | <i>Invoice issued by the company that carries out collecting goods + Copies of list of the goods with approval mark of Custom or Border Office</i> | |

| | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7 | <i>Temporary imported for re-export goods being transported from import border gate to export border gate</i> | <i>Re-export custom declaration + goods being intact, in time, on the right schedule and border gate</i> |
| 8 | <i>Goods being transported to subsidiaries or branches of the direct importer. (located at the same city or province).</i> | <i>Inventory shipping bill and delivery order</i> |
| 9 | <i>Good being transported to subsidiaries, stores or warehouses (with independent records or locating in different cities, provinces) of the direct importer.</i> | <i>Inventory delivery /internal circulation note or invoice + delivery order</i> |
| 10 | <i>Goods that has not been imported directly by a company, which will be delivered to its subsidiaries, stores or warehouses.</i> | <i>Inventory delivery /internal circulation note + delivery order + invoice issued by the direct importer</i> |
| 11 | <i>Imported goods being circulate within dependent subsidiaries and units; being returned from dependent units to the Company.</i> | <i>Inventory delivery /internal circulation note + delivery order or invoice</i> |
| 12 | <i>Imported goods used for offer or displaying at fairs and exhibitions.</i> | <i>Inventory delivery /internal circulation note + delivery order or invoice</i> |
| 13 | <i>Imported (or processed for export) goods being sold.</i> | <i>Invoice with or without VAT</i> |
| 14 | <i>On-the-spot imported goods (produced inside Vietnam for purchasing order of foreign importer and to be delivered to a firm in Vietnam); materials, accessories for a processing contract with a foreign company or for producing export goods under no restrict over</i> | <i>Copies of custom declarations + Inventory delivery /internal circulation note (if such unit locates in the same province) or + Inventory delivery /internal circulation note or invoice (if such unit applies independent</i> |

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| | <i>circulation in Vietnam, which will be transferred to any unit of the company.</i> | <i>records or locates in a different province)</i> | |
| 15 | <i>Materials and accessories imported for processing, or processed products being sold to a company in Vietnam as requested by the processing contract partner.</i> | <i>Original customs declarations + VAT Invoice</i> | |
| 16 | <i>Processed products or imported materials for processing which is being transported to another company for remaking/ further processing</i> | <i>Remaking contract + Inventory delivery /internal circulation note + delivery order</i> | |
| 17 | <i>Imported goods purchased the authority for confiscation or National Reserve</i> | <i>Invoice</i> | |
| 18 | <i>Imported goods which needs to be stamped as per relevant regulation</i> | <i>Import stamps on the goods together with necessary dossiers.</i> | |
| 19 | <i>Imported goods which is in the list of goods subjecting to conditional import.</i> | <i>Import license together with necessary dossiers.</i> | |
| | <i>DOMESTIC GOODS</i> | | |
| 1 | <i>All goods for sale</i> | <i>VAT invoice</i> | <i>Circular 39/2014/TT-BTC dated 31/12/2014 of the Ministry of Finance on invoice, service provision as per regulation.</i> |
| 2 | <i>Goods imported through entrustment with VAT paid, which will be delivered to the mandator</i> | <i>Invoice issued by the mandatory as per law.</i> | |
| 3 | <i>Goods imported through entrustment with VAT unpaid, which will be delivered to the mandator</i> | <i>Inventory delivery /internal circulation note + delivery order</i> | |
| 4 | <i>Goods being transported to the border gate or any other sport for export procedures.</i> | <i>Inventory delivery /internal circulation note + delivery order</i> | |

| | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | <i>Goods being transported to the company that carries out export entrustment.</i> | <i>Inventory delivery /internal circulation note + delivery order</i> |
| 6 | <i>Goods for promotion and advertising, samples.</i> | <i>VAT invoice stating the types of goods to be for promotion, advertising and samples.</i> |
| 7 | <i>Gifts, goods with discount, goods used for exchanges, replacing wages or internal consuming.</i> | <i>VAT invoice (or retail invoice) stating full set of criteria and with VAT amount similarly to other invoice for general sale.</i> |
| 8 | <i>Goods being transported from a company to its dependent units or being circulating within those dependent units.</i> | <i>Inventory delivery /internal circulation note + delivery order/ or VAT invoice</i> |
| 9 | <i>Goods being transported from a company to its agents (standard price and commission being applied)</i> | <i>Inventory shipping bill + delivery order or VAT invoice</i> |
| 10 | <i>Agriculture, forestry and aquaculture products collected by dependent units and being transported to the company</i> | <i>Inventory shipping bill/internal circulation note + delivery order</i> |
| 11 | <i>Goods purchased by agents which will be transferred to the mandator of the purchasing entrustment contract</i> | <i>Inventory shipping bill/internal circulation note + delivery order</i> |
| 12 | <i>Goods purchased by agents which will be transferred to the mandator of the purchasing entrustment contract</i> | <i>Invoice issued by agents and invoice for commission (if any)</i> |
| 13 | <i>Goods returned to the seller, including goods for guarantee or replacement because of wrong specification, quality (entire or partly</i> | <i>Invoice stating commodity being returned/replaced because of wrong specification and/or quality, vat amount (if any), guarantee note (if applied)</i> |
| 14 | <i>Goods returned to the seller without invoice issued</i> | <i>Official letter stating type of commodity, quantity, value,</i> |

| | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| | | <i>number and date of invoice + invoice issued at transaction.</i> | |
| 15 | <i>Goods returned to the buyer after guaranteed/fixe d which includes additional fees of accessories and/or service fee.</i> | <i>VAT invoice of the additional fee + guarantee note</i> | <i>Official Letter No. 2156 dated 4/6/2007 of the Vietnam Administration of Tax</i> |
| 16 | <i>Goods returned to the buyer after guaranteed/fixe d without no additional fee.</i> | <i>Inventory shipping bill + Guarantee note + Delivery Minutes+ Contract (if any)</i> | |
| 17 | <i>Goods or assets of a finance leasing contract / asset rental contract which subjects to VAT (reimbursed latter)</i> | <i>VAT invoice complying with law.</i> | <i>Circular 39/2014/TT-BTC dated 31/3/ 2014 by Ministry of Finance</i> |
| 18 | <i>Assets being circulated within member units with dependent records of a company; Asset being circulated after allocation, merge or acquisition, changing the types of firm</i> | <i>Asset circulating order + original asset dossier (no invoice)</i> | |
| 19 | <i>Assets circulating within member units with independent records or between member units with full legal status of a company</i> | <i>VAT invoice</i> | |
| 20 | <i>Exporting machines, accessorites, commodity through lending or reimbursing</i> | <i>Contract + relevant documents. No VAT invoice issued.</i> | <i>Circular 119 /2014/TT-BTC dated 25/8/ 2014 of the Ministry of Finance</i> |