MINISTRY OF FINANCE GENERAL DEPARTMENT OF VIET NAM CUSTOMS

SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

No: 952/QĐ-TCHQ

Ha Noi, 03 April 2015

DECISION

ON THE AMENDMENTS TO CLIENT SERVICE CHARTER DIRECTOR GENERAL OF THE GENERAL DEPARTMENT OF CUSTOMS

Pursuant to the Law on Customs No 54/2014/QH13 dated 23/06/2014;

Pursuant to the Law on Civil servants dated 13/11/2008;

Pursuant to the Law on Public employees dated 15/11/2010;

Pursuant to Decision No 02/2010 / QD-TTg dated 15/1/2010 of the Prime Minister regulating functions, tasks, powers and organizational structure of the General Department of Customs under the Ministry of Finance;

At the request of the Director of the Personnel and Organization Department;

DECICES

Article 1. To amend the contents of the sections: "II. Commitment of Vietnam Customs" and "IV. Contacts, feedback" of the Client Service Charter attached to the Decision No 225/QB-TCHQ dated 09/02/2011 of the Director General of the General Department of Customs to meet the requirements of reform, modernization and implementation of international integration commitments in customs area.

Article 2. The decision takes effect from 15/04/2015.

Article 3. The Director of General Department Office, the Director of the Personnel and Organization Department, the Heads of offices under the General Department of Customs are responsible for the implementation of this Decision./.

DIRECTOR GENERAL

Recipients:

-As stated in Article 3;
-Ministry of Finance (for report);
-Leaders of Viet Nam Customs (for provide direction);
-Achieved: General Department Office, Personnel and Organization Dept (3)

(Signed)

Nguyen Ngoc Tuc

CLIENT SERVICE CHARTER (*)

(Amended and issued with the Decision No 952/QD-TCHQ dated 03/4/2015)

"Client Service Charter" expresses the commitment of Customs to society to ensure facilitation, meeting the requirements of the state management of customs with regard to international trade, investment and tourism.

I. Slogan:

PROFESSIONALISM - TRANSPARENCY - EFFICIENCY

II. Commitment of Vietnam Customs

1. General Commitment

Professionalism:

- Enthusiastic and devoted to work; professionally proficient, complying with regulated procedures and processes; courteous at work and communication.

Transparency:

- Develop customs procedures in line with international standards and practices;
- Clients' comments and appeals are fully received for timely handling and response;
- Apply mechanisms to ensure client supervision on customs' performance.

Efficiency:

- Reduce the rate of physical inspection, minimize administrative cost and clearance time;
- Meet the demand of the state management of customs and compliance with laws and regulations on customs in an effective manner.

2. Specific Commitments:

2.1. The time limit for the performance of customs procedure:

To comply with the provisions stipulated in Article 23 of the Law on Customs No 54/2014/QH13 dated 23/06/2014

- Customs offices shall receive, register and examine customs dossiers right after customs declarants submit or produce such dossiers.
- The time limit for the completion of the examination of dossiers is 2 working hours at the latest after customs offices receive complete customs dossiers (for goods subject to specialized inspections, the time limit for completion of physical inspection of goods shall be counted from the time of receiving specialized inspection results; for goods in large quantities and of many types or in case the inspection is complicated, heads of customs offices that carry out customs

procedures shall decide to extend the time limit for physical inspection of goods but not more than 2 days).

- The time limit for the completion of the physical inspection of goods is 8 working hours at the latest after customs declarants fully produce goods to customs offices.
- 2.2. The time limit for handling tax exemption dossiers:
- Within 10 working days from the date of receipt of complete, valid tax exemption application dossiers, the customs office shall grant tax exemption to organizations and individuals.
- 2.3. The time limit for responding, solving problems:
- Not exceed 5 working days from the date of receipt of the request of the client, Customs offices shall provide the written response.
- In case the issue is beyond the competence:
- + Within 5 working days, the Customs office where the request is received must send written report to the competent unit/department, and inform clients on the case.
- + Within 3 working days from the date of receiving the opinion of the competent unit/department, the Customs office shall provide written response to the client.
- 2.4. The time limit for solving complaints and denunciations:
- To comply with the provisions of the Law on Complaints and denunciations.

III. Expectations about clients:

- Understand and comply with laws and regulations on customs;
- Make customs declaration in an honest and accurate manner;
- Perform tax obligations in accordance with the legislation;
- Do not behave negatively;
- Actively cooperate with Customs offices in solving issues;
- Engage in customs reform and modernization initiatives;
- Provide comments/feedbacks to improve service quality of customs.

IV. Contacts, feedback:

- 1. In case of any complaint or feedback on customs related matters, clients have the following options:
- + Send email to the address: tongcuchaiquan@customs.gov.vn
- + Send postal mail or come to the address: the General Department of Customs Lot E3, Duong Dinh Nghe street, Cau Giay District, Hanoi.
- 2. Clients may support to protect the society by informing smuggling, tax evasion cases via hotlines:
- Hotlines for trade fraud: (+84) 91.321.1414; (+84) 4.39440404; (+84) 4.39440787.
- Hotlines for risk management: (+84) 90.224.5656; (+84) 4.39440822.

- Supporting hotlines: (+84) 4.37824754, (+84) 4.37824755, (+84) 4.37824756, (+84) 4.37824757
- 3. Clients can get more information on related policies and operations of Vietnam Customs at the website: www.customs.gov.vn; Vietnam Customs Newspaper (electric newspaper at: www.baohaiquan.vn)./.

^{(*) &}quot;Clients": Organizations, enterprises and individuals.