



UNSD-UNESCAP

INTERNATIONAL WORKSHOP ON COUNTRY PRACTICES IN COMPILATION OF IMTS

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Vietnam Customs

IMTS Workshop

THEME:

**STATISTICAL VALUE OF IMPORTS &
EXPORTS; AND RECORDING OF F & I:
VIETNAM PRACTICES**

TODAY AGENDA



- 1. Vietnam Customs at a Glance;**
- 2. Statistical Value of Imports and Exports: the Case of Vietnam;**
- 3. Recording of Freight and Insurance: Vietnam Practices;**
- 4. Questions & Answers;**
- 5. General Discussion.**

VIETNAM CUSTOMS AT A GLANCE

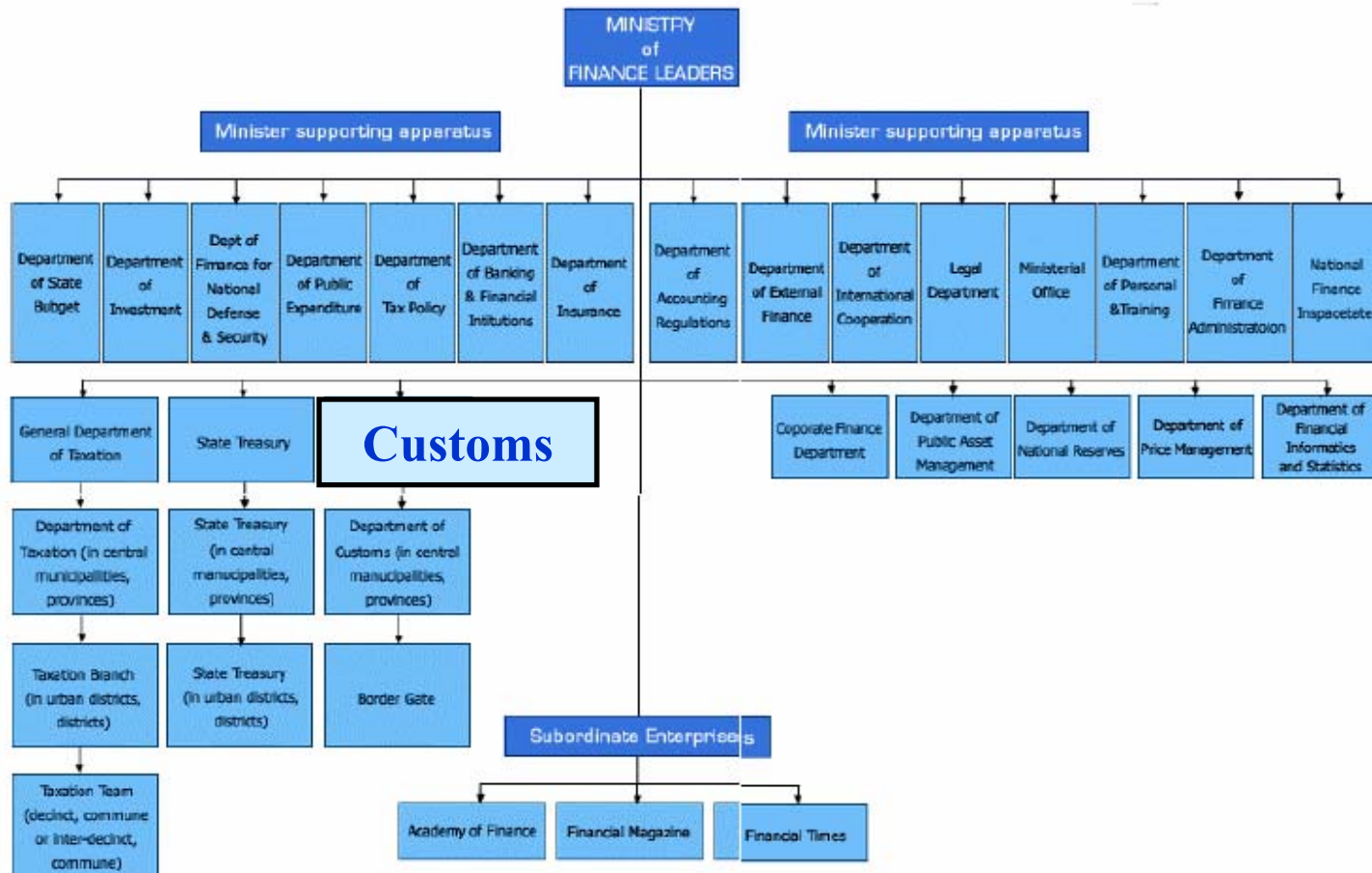
- **General Department of Customs;**
- **Established 10th September 1945;**
- **Under the Ministry of Finance (10th/9/2002);**
- **A Policy-Implementing body;**
- **Staff force: about 8000;**
- **Headquarter in Hanoi with 15 functional units;**
- **Big Customs houses: Hochiminh City, Haiphong, Hanoi, Dongnai, Binhduong, Quangninh, Danang and Vungtau.**
- **Member of World Customs Organization;**
- **APEC, ASEAN, ... Customs Cooperation;**
- **Visit us at www.customs.gov.vn**

Customs Vision Statement

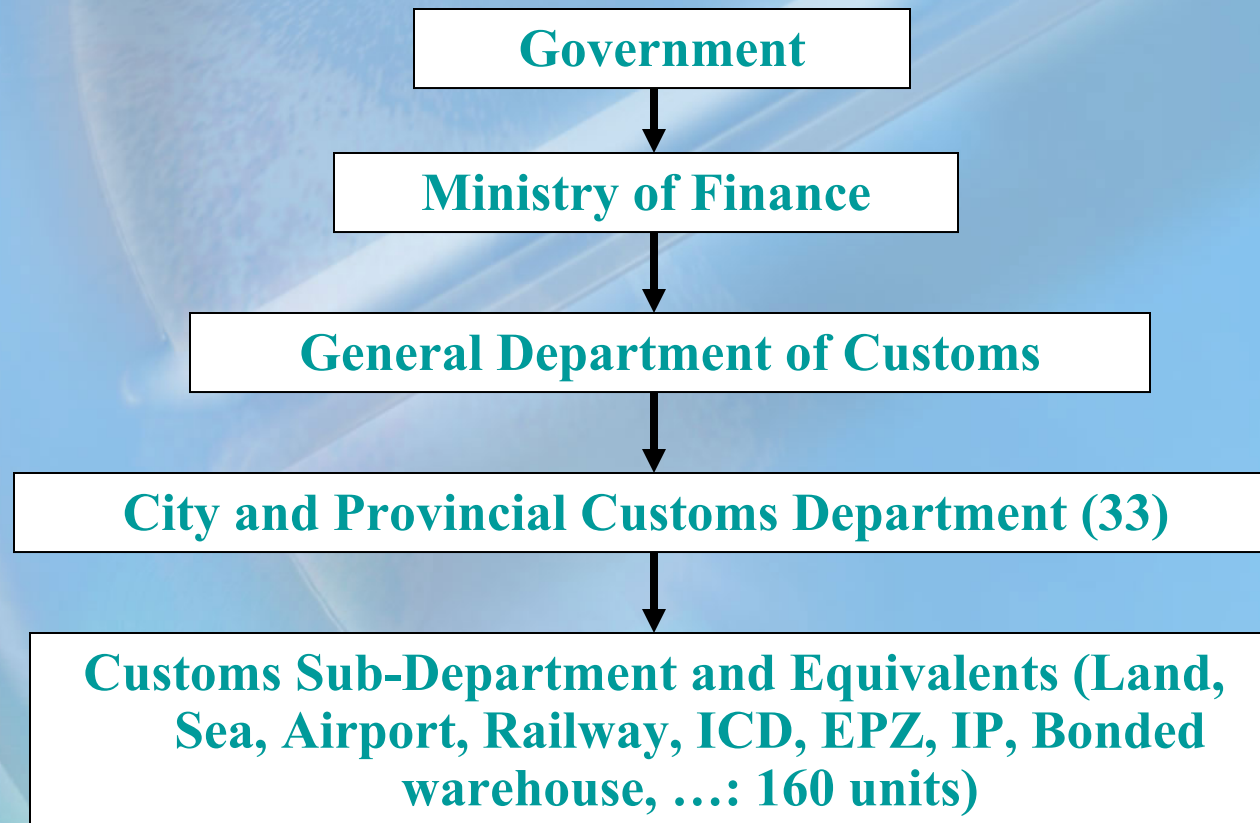
“Making Vietnam Customs a transparent, strong, highly professional and modern force to meet the country’s development strategy”

Organization of Customs (1)

Customs in the Ministry of Finance



Organization of Customs (2)



Customs Main Functions

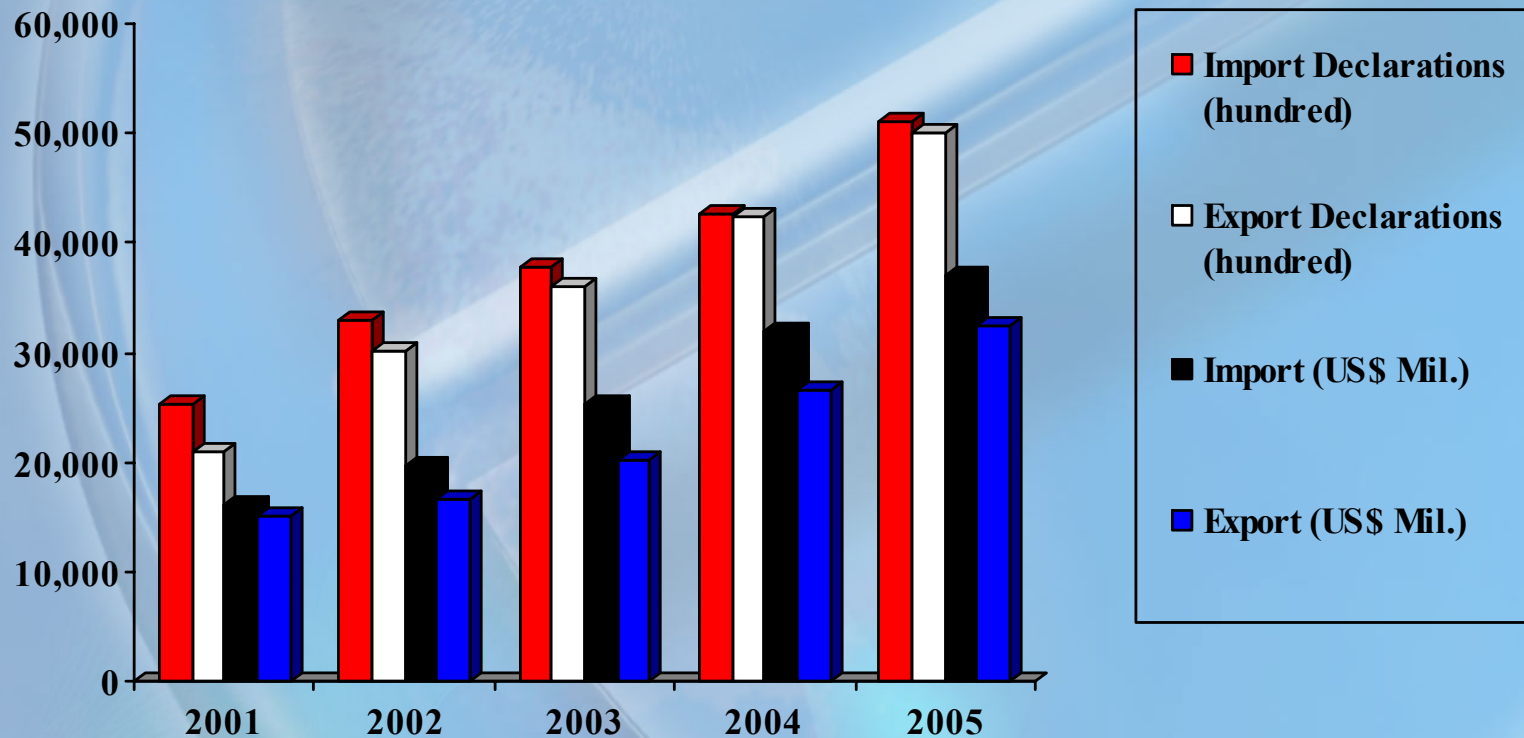
Revenue Collection of import-export taxes

Protection of Economic Interests, Trade Facilitation

Protection of Society

Trade Statistics

Some Figures of Customs Performance



STATISTICAL VALUE OF IMPORTS & EXPORTS IN VIETNAM (1)

Data Sources:

- **Customs Export Declarations**
- **Customs Import Declarations**
- **Customs Valuation Form for Imports**
- **Certificate of Origins (Form D, Form E, ...)**
- **Invoice, ...**

STATISTICAL VALUE OF IMPORTS & EXPORTS IN VIETNAM (2)

- **For imports (dutiabale):**
 - + **Statistical value is customs value**
 - + **CIF price**
 - + **In Vietnam customs value is determined in line with WTO/GATT Valuation (2004) within framework of ASEAN customs cooperation.**
 - + **From 11 Jan. 2007, Vietnam is a WTO member and full implementation of WTO/GATT Valuation principles.**
- **For imports (non dutiabale):**
 - + **Statistical value is the invoice value if the term of delivery are CIF.**
- **Average for 2004-2005, about 5% of all imports with term of delivery is not CIF (for example: FOB, CF, ...)**

STATISTICAL VALUE OF IMPORTS & EXPORTS IN VIETNAM (3)

- **For exports:**
 - + **Statistical value is taken as the value of the goods at the place and time they leave Vietnam (FOB) or FOB-type valuation.**
 - + **2004-2006: An average of 10% of exports with terms of delivery is not FOB (CIF, CF,)**
- **For both imports and exports:**
 - + **The statistical value does not include taxes on export or import**
 - + **The statistical value is accounted only in USD**
 - + **No threshold statistical values applied**
 - + **No systematic method for estimating the statistical value in the absence of customs value (for example the humanitarian aid in kind)**

RECORDING of F & I

- **No separation F & I from CIF price in Customs declaration**
- **GSO collects information on F & I from importer survey**
- **Central Bank of Vietnam also estimates F & I for BOP purposes**

PROBLMES ENCOUNTERED

- **Difficult to determine the statistical value of processing transaction.**
- **Non-trade products**
- **Promotional products**
- **Transfer pricing (affiliated enterprises)**
- **No FOB imports so it is difficult to double-check trade data with partner countries' data**
- **Repair trade**

The WAY FORWARD

- **Customs Modernization Project with a loan from the World Bank for the period 2006-2010**
- **Strategic Plan for customs Statistics Development (2007-2010, Vision for 2015), Customs Statistics Capacity Building Program**
- **Recommendations for ASEAN Customs Cooperation (ASEAN Customs Documents)**
- **Application of Single Administrative Document (SAD)**
- **Customs and Statistics Cooperation**

SUMMARY

- **Vietnam Customs at a Glance**
- **Statistical Value of Imports and Exports of Vietnam**
- **Recording of Freight and Insurance: Vietnam Practices**



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Questions & Answers



Thanks for YOUR Time

