

海关事务中行政违法行为处罚号令草案第三版

为了在2020年实施法律发展计划，海关总署发布了海关处罚法令第三版。最新的草案添加一些值得注意的新违规事项，如下所示：

- 未申报买卖双方之间特殊关系但不影响海关课税价值的，将处以1-2百万越南盾的罚款；
- 未记录电子数据将处以2百万越南盾的罚款；
- 根据商品价值，在免税商店出售合法来源的商品但未加盖“越南未付关税”章的，将处以3-40百万越南盾的罚款；
- 未申报加工出口货物构成中属于国内采购之原材料，将处以关税差额1-3倍的罚款；
- 对进出口带有图像或内容无法反映国家主权或其他内容影响越南的安全，政治，经济，社会/外交关系的商品，将处以1-10千万越南盾的罚款。

该号令草案正在征求主管当局的意见，生效后将取代第127/2013/ND-CP号号令和第45/2016/ND-CP号号令。

联系我们 – PwC越南海关团队

本出版物仅为有关事项的一般性指导而编写，不构成专业建议。欲了解更多信息，请联系我们。

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