

Third version of draft decree on penalties for administrative violations in customs matters

To implement the law development program in 2020, the General Department of Customs has released the 3rd draft of a decree on penalties on customs matters. This latest draft has added some notable new violations as below:

- A penalty of VND1 - 2 million for non-declaration of special relationship between the buyer and the seller but which does not affect the customs value;
- A penalty of VND2 - 4 million for non-recording of electronic data;
- Depending on the goods value, a penalty of VND3 - 40 million for selling goods with lawful origin at duty-free shops but without affixing the "Vietnam duty not paid" stamps;
- A penalty from 1 - 3 times of the duty shortfall for non-declaration of domestically purchased raw materials constituted in processed exported goods;
- A penalty of VND10 - 100 million for exporting/importing goods with images, contents which do not reflect national sovereignty or have other content affecting Vietnam's security, politics, economy, society/ diplomatic relations.

The draft decree is in process of seeking comments from competent authorities and will replace Decree 127/2013/ND-CP and Decree 45/2016/ND-CP when it comes into effect.

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