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AEO programme and Customs modernization: lessons learned and best practices from Vietnam





	01	LEGAL BASIS
	02	AEO CONDITONS & CRITERIA
AGENDA	03	MODERNIZATION INITIATIVES AS BENEFITS FOR AEOS
• • •	04	STRENGTHENING THE GLOBAL SUPPLY CHAIN
	05	ROLE OF VIETNAM AEO PROGRAMME
	06	LESSONS LEARNED



1. LEGAL BASIS

Pilot implementation (Law on Customs)

Pilot implementation (according to the MOF's Circular)

2014

1. Circular
No.72/2015/TT-BTC
regulating on
application of the
AEO programme;
2. Circular
No.38/2015/TT-BTC;

Amending the Government's Decree No.08/2015/NĐ-CP

Decree No.08/2015/N Đ-CP regulating some Articles of Law on Customs



T5/2015

Circular 07/2019/TT-BTC amending 72/2015/TT-BTC



2022



2. AEO CONDITIONS

4. Conditions for implementing electronic Customs procedures and electronic tax procedures

1. Complying with law on customs and law on tax for 2 consecutive years

2. Having annual export and import turnover up to the prescribed level

3. Complying well with the provisions of the law on accounting and auditing

5. Having a good internal control system

6. Having e-payment system



2. SECURITY CRITERIA

Tracking the process of transporting goods from the enterprise to the port and from the port to the enterprise



Delegating employees to move and work in areas suitable to their tasks

Inspection of the Safety of containers before loading the goods onto the means of transport





Controlling the Security of information technology system

Supervision at important positions: fence area, entrance gate, warehouse, production area, administrative area



Personnel security



3. MODERNIZATION INITIATIVES AS BENEFITS FOR AEOs

6. AEO MRAs benefits

5. Deferred payment (10th of the following month)

4. Priority policy in Customs procedures

1. Enhanced compliance management

2. Simplified declarations with less data submission

3. Tax refund before inspection



4. STRENGTHENING THE GSC

Complexities of the GSC require enhanced bilateral and multilateral cooperation which can be approached in many ways:



16 FTAs including CPTPP, RCEP, EVFTA, ATIGA...



26 CMAAs and Protocols on Mutual Assistance



AEO MRAs with ASEAN, ongoing discussions with KCS, China...

BENEFITS:









Mutual recognition of Trade facilitation measures



5. ROLE OF VN AEO PROGRAMME

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POSITIVE IMPACT ON THE NATIONAL ECONOMY AND THE GSC, A COMPARISON BETWEEN 2014 VS 2024

Increase in trade volume

23% vs 36% total trade volume

Increase in number

24 vs 75 AEOs

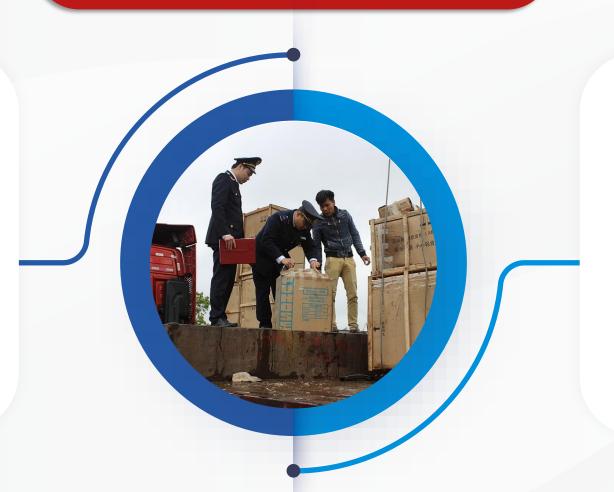
Exporting to large markets with a variety of products, especially in the agriculture sector





6. LESSONS LEANRED

- Adhering to the WCO SAFE Standards
- Open to other stakeholders & SMEs
- Enhancing the C-B partnership



- Training for Customs and Businesses
- Enhancing collaboration with OGAs
- Adopting international best practices



THANK YOU!

MERCI!

CÁM ON!

谢谢!

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