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ABSTRACT

The article presents fundamental theories regarding post-clearance inspection of imported goods in the processing, manufacturing, and export types, as well as the factors influencing post-clearance inspection of imported goods in these categories. It focuses on analyzing the current state of post-clearance inspection of imported goods in the processing, manufacturing, and export types at the Post clearance audit under the General Department of Customs. Consequently, it provides several recommendations for improving post-clearance inspection of imported goods in these categories at the Post clearance audit - General Department of Customs. The research objectives include developing an annual plan for post-clearance inspection of imported goods in the processing, manufacturing, and export types; identifying the subjects, scope, and influencing factors of post-clearance inspection of imported goods in these categories; organizing the implementation of the post-clearance inspection plan; drawing conclusions about post-clearance inspection in the processing, manufacturing, and export types; and monitoring the execution of the post-clearance inspection plan. The research methodology involves analytical and synthetic methods, statistical comparisons, and data collection. The study results indicate that post-clearance inspection of imported goods in the processing, manufacturing, and export types is a crucial stage in customs management related to processing and manufacturing activities in Vietnam. It serves as an effective tool to combat tax evasion and mitigate trade fraud, enhance legal compliance awareness, and ensure fairness for import-export businesses under the law. Additionally, it contributes to the development of international trade relations, improvement of the investment environment, and aligns with international customs practices.

Keywords: Post-clearance inspection, Imported goods, Processing manufacturing export, Tax evasion prevention, Trade fraud prevention.

1. INTRODUCTION

In response to the requirements of reform and modernization in the customs sector, aiming to facilitate international trade activities, and considering the robust development of the domestic economy alongside deep integration into the global and regional economies, the simplification of customs procedures for import and export goods has become an urgent demand placed on government agencies as a whole, and specifically on the Customs Department. At each stage of the nation's development, the tasks and roles of the Post clearance audit have evolved to align with global trends in modern customs.

The Post clearance audit has proactively intensified efforts in data collection and analysis, focusing on critical areas and high-risk commodities, thereby making a significant contribution to state customs management. It has shifted from pre-inspection to post-inspection, in line with international conventions and practices. Additionally, the Bureau has enhanced advisory functions, provided resolute guidance, issued directives, and conducted direct inspections of customs units in the post-clearance inspection process to ensure a stable source of revenue for the state budget, combat tax evasion, and prevent trade fraud.

However, the effectiveness of post-clearance inspection for imported goods in the processing, manufacturing, and export categories has not reached its full potential. This stems from limitations in annual inspection planning, identifying the subjects, scope, processes, and factors affecting post-clearance inspection for these categories, as well as organizing the implementation of the inspection plan. Consequently, the author has chosen the topic "Post clearance audit of Imported Goods in the Processing, Manufacturing, and Export Categories at the Post clearance audit - General Department of Customs" for their scientific paper.

Issues to be Addressed by the Research: The research aims to address the following issues: The paper will shed light on theoretical aspects of post-clearance inspection. It will elucidate the characteristics of post-clearance

inspection for imported goods in the processing, manufacturing, and export categories. The research will delve into the roles and purposes of post-clearance inspection for these types of imported goods. It will explore the principles governing post-clearance inspection for imported goods in the processing, manufacturing, and export categories. Building upon an analysis of the current state, the paper will propose a set of solutions to improve the efficiency of post-clearance inspection for these goods at the Post clearance audit - General Department of Customs.

Contributions of the Research: The anticipated contributions of this research paper to both theory and practice are as follows: The author will establish a well-structured theoretical framework for post-clearance inspection of imported goods in the processing, manufacturing, and export categories at the Post clearance audit - General Department of Customs. The research results will serve as valuable reference materials for future studies and practical guidance concerning the implementation of post-clearance inspection activities for these types of imported goods. The paper will provide scientific evidence that further clarifies concepts, perspectives, and enhances the understanding of the role and significance of post-clearance inspection for imported goods in the processing, manufacturing, and export categories at the Post clearance audit - General Department of Customs. The research findings will serve as a valuable resource for subsequent scientific endeavors, allowing for the continued refinement of theories and the development of policies related to post-clearance inspection for these types of imported goods.

2. THEORETICAL FRAMEWORK AND RESEARCH METHODOLOGY

2.1. Research Methodology

2.1.1. Data Sources

The data for this research will be collected, compiled, and analyzed from various published sources, research papers, journals, the internet, books, newspapers, and documents obtained from the General Department of Customs and reports from the Post clearance audit - General Department of Customs. Additionally, the study will utilize theses and research projects related to post-clearance inspection of imported goods in the processing, manufacturing, and export categories.

2.1.2. Research Methods

Analytical-Synthetic Method: The analytical-synthetic method involves dividing the research subject into smaller components, branches, parts, or stages for detailed examination and analysis. It aims to explore specific aspects in-depth and then synthesize and generalize the findings to identify commonalities and patterns among various components.

Statistical-Comparative Method: The statistical-comparative method entails the collection and analysis of quantitative data to make comparisons. It involves gathering and processing statistical information to evaluate the quantitative aspects of the research subject. Microsoft Excel software on a computer will be used for data analysis. Based on the collected data, the author will select, organize, and calculate the relevant indicators needed for the study.

Data Collection Method: Data will be gathered, compiled, and analyzed from various sources, including reports, regulations related to post-clearance inspection of imported goods in the processing, manufacturing, and export categories issued by the Post clearance audit - General Department of Customs, as well as statistical data and websites of the General Department of Customs.

2.2. Theoretical Basis

The theoretical basis refers to content such as the concept of post-clearance inspection; Characteristics of post-clearance inspection for imported goods of processing and manufacturing for export; The role and purpose of post-clearance inspection for imported goods of processing and manufacturing for export; Principles of post-clearance inspection for imported goods of processing and manufacturing for export. Activities related to post-clearance inspection for imported goods of processing and manufacturing for export include: developing an annual plan for post-clearance inspection for imported goods of processing and manufacturing for export; Identifying the subjects, scope, and factors affecting post-clearance inspection for imported goods of processing and manufacturing for export; Organizing the implementation of the post-clearance inspection plan for imported goods of processing and manufacturing for export; Concluding post-clearance inspection results for processing and manufacturing for export; Monitoring the implementation of the post-clearance inspection plan for imported goods of processing and manufacturing for export. Factors influencing post-clearance inspection for imported goods of processing and manufacturing for export are as follows:

Concept of Post clearance audit: Post-clearance inspection is defined in Customs Law No. 54/2014/QH13 as follows: "Post-clearance inspection is the customs authority's activity involving the examination of customs documents, accounting records, accounting documents, and other related documents, records, and data concerning goods; conducting physical inspections of goods when necessary and under conditions after customs clearance."

Characteristics of Post clearance audit for Imported Goods of Processing and Manufacturing for Export: Post-clearance inspection for imported goods of processing and manufacturing for export is a method of customs control and inspection. It is not an enforcement measure for customs violations, even when the Customs Law allows customs officers to inspect individuals' or businesses' records and impose penalties on those who obstruct or hinder inspection activities.

Role of Post clearance audit for Imported Goods of Processing and Manufacturing for Export: Post-clearance inspection for imported goods of processing and manufacturing for export is one of the effective measures to enhance the customs authority's management capacity, combat trade fraud, facilitate quick customs clearance, contribute positively to the development of international trade, improve the investment environment, and create a healthy competitive environment within the business community.

Principles of Post clearance audit for Imported Goods of Processing and Manufacturing for Export: The principles include applying risk management in selecting subjects, scope, and content for post-clearance inspection. When conducting post-clearance inspections, responsible units should collaborate and share information with other customs-related units, ensuring that inspection activities are conducted in accordance with regulations, efficiently, without duplication, and without causing inconvenience to customs declarants. Additionally, they should provide feedback on customs data and information systems for law enforcement and inspection purposes as required.

Factors Affecting Post clearance audit for Imported Goods of Processing and Manufacturing for Export: Factors that influence post-clearance inspection include customs laws and regulations related to post-clearance inspection, tax laws and regulations, customs law enforcement mechanisms, and other relevant legal frameworks related to post-clearance inspection.

Content of Post clearance audit for Imported Goods of Processing and Manufacturing for Export: Developing an Annual Plan for Post clearance audit for Imported Goods of Processing and Manufacturing for Export: The basis for proposing the post-clearance inspection plan includes the selection of subjects for post-clearance inspection based on criteria such as compliance level, scale, industry, type, and duration of export and import activities of businesses. It also considers the frequency and timing of inspections during customs procedures. The list of businesses proposed for post-clearance inspection according to the plan of the Provincial/City Customs Department complies with the principles outlined in Article 11(2) of Circular No. 38/2015/TT-BTC and is submitted to the General Department of Customs (Post clearance audit Department) before September 15th each year for consolidation and submission to the leadership of the General Department of Customs. Based on various information sources, guidance from the leadership of the General Department, and the actual circumstances, specifics, scale, and resources of each local Customs Department and the Post clearance audit Department during each period, the Head of the Post clearance audit Department submits to the Director-General of the General Department of Customs a list of customs declarants expected to undergo post-clearance inspection according to the plans of each Customs Department and the Post clearance audit Department. The latest submission date is October 30th each year. The Post clearance audit Department updates the list of subjects according to the approved plan by the Director-General.

Determine the objects, scope, and influencing factors for post-clearance inspection of imported goods in the form of processing and export production: According to Article 77 of Customs Law No. 54/2014/QH13 dated June 23, 2014, it is stipulated: "Post-clearance inspection aims to assess the accuracy and truthfulness of the content of customs documents and records that the customs declarant has declared, submitted, and presented to the customs authorities; assess compliance with customs laws and other relevant legal regulations related to the management of import and export activities by the customs declarant." Therefore, based on the specific provisions of Customs Law No. 54/2014/QH13 dated June 23, 2014, we can understand that the objects of post-clearance inspection include groups related to documentation and records; groups related to entities involved in import-export business activities (customs declarants). The scope of post-clearance inspection will depend on the method of determining the inspection case, which can be done through signs, risk management methods, planned inspections to assess compliance with the law; depending on the inspection form, whether it is conducted at the customs authority's headquarters or at other locations. Influencing factors for post-clearance inspection of imported goods in the form of processing and export production include the legal framework and state management mechanisms related to customs; the capacity and expertise of customs officials; physical facilities and the use of information technology.

Organization of post-clearance inspection of imported goods in the form of processing and export production: The steps to conduct post-clearance inspection are carried out in accordance with the guidelines provided in the Post clearance audit Procedure issued together with Decision No. 575/QĐ-TCHQ dated March 21, 2019 by the Director General of the General Department of Customs. The content of the procedure is outlined as follows: determining the sequence of tasks that customs officials must perform when conducting post-clearance inspection; assigning specific responsibilities to each customs officer at each step and stage of post-clearance inspection; providing operational instructions for customs officials at each step and stage of the specific tasks during the post-clearance inspection process. The method of conducting clearance is clearly defined, including

the number of documents as stipulated in Clause 2 of Article 16 of Circular No. 38/2015/TT-BTC. The components include the customs declaration for imported goods according to the specified information criteria. In the case of customs declaration on paper according to the provisions of Clause 2 of Article 25 of Decree No. 08/2015/ND-CP, the customs declarant shall declare and submit two original copies of the customs declaration for imported goods using the HQ/2015/NK form.

Conclusion of post-clearance inspection for processing and export production: The fundamental content of the post-clearance inspection conclusion must clearly state the legal basis, the inspection decision, the inspection tasks as per the inspection decision, the tasks completed, and the results of the inspection at the enterprise's headquarters. It should provide specific conclusions on each aspect of the inspection, including whether the enterprise has correctly complied or committed violations, detailing specific violations if any, and which legal provisions were violated. Additionally, it should mention any underpayment or overpayment of taxes (if immediately determined), the aspects within the inspection scope that were not yet inspected or completed and the reasons for this, and any complex issues that require further investigation or consultation with relevant authorities.

Supervising the implementation of the post-clearance inspection plan for imported goods in the form of processing and export production: The Post clearance audit Department consolidates the results (self-review or directs a review) according to regulations (customs sub-department, post-clearance inspection sub-department) nationwide to directly conduct inspections or provide recommendations and reports to the General Department of Customs for instructing customs sub-departments to conduct unified inspections. Reporting and responding to post-clearance inspection results are carried out within the post-clearance inspection software system. This reporting system serves as a feedback channel for the nationwide post-clearance inspection system. The reporting system includes templates for post-clearance inspection result reports, information on debt collection status, report submission deadlines, regulations on report submission, responsibilities of the reporting unit, and feedback information.

3. RESULTS AND DISCUSSION

3.1. Research Findings

Introduction of the agency: The Post clearance audit Department was established according to Decision No. 16/2003/QD-BTC dated February 10, 2003, by the Minister of Finance; Decision No. 33/2006/QD-BTC dated June 6, 2006, replaced Decision No. 16/2003/QD-BTC dated February 10, 2003; Decision No. 1015/QD-BTC dated May 11, 2010, by the Minister of Finance, and up to now, Decision No. 1384/QD-BTC dated June 20, 2016, by the Minister of Finance, which defines the functions, tasks, powers, and organizational structure of the Post clearance audit Department under the General Department of Customs.

Analysis of the current situation of post-clearance inspection for imported goods in the form of processing and export production at the Post clearance audit Department - General Department of Customs:

Regarding human resource organization for post-clearance inspection, the inspections are conducted by teams. To facilitate the organization of personnel when conducting a specific inspection, officers and civil servants at business units/customs sub-departments are divided into inspection teams. The results of post-clearance inspections of imported goods compared to the assigned targets at the Post clearance audit Department - General Department of Customs are as follows: In 2018, the total number of post-clearance inspections of imported goods was 174 cases, achieving 106.10% of the assigned target; In 2019, the total number of inspections was 295 cases, achieving 101.72%; In 2020, 283 cases were assigned, but only 183 cases were conducted, achieving 64.66% of the set target. In 2021, 180 cases were assigned, and 106 cases were conducted, achieving 87.37%. In 2018-2019, the Post clearance audit Department exceeded its assigned targets, demonstrating the efforts of its officers and their professional competence. In 2020 and 2021, the number of inspections decreased due to the impact of the Covid-19 pandemic. In compliance with the directions of the leadership of the General Department of Customs and the Prime Minister's Directive, the Post clearance audit Department only conducted inspections for businesses showing signs of legal violations to create conditions for stable production for other enterprises.

Current Status of Determining Targets and Scope for Post clearance audit of Imported Goods in the Form of Processing and Export Production: In 2013, there were approximately 4,600 import-export enterprises engaged in processing and export production. By 2019, this number had increased to 6,429 enterprises, and in 2020, it further rose to 10,416 enterprises. The volume of customs declarations and the import-export turnover for this category also grew rapidly. In 2019, there were 8.84 million customs declarations for processing/export production out of a total of 12.94 million customs declarations for all imports and exports (accounting for 60.59%). In 2020, there were 7.86 million customs declarations for processing/export production out of a total of 12.85 million customs declarations for all imports and exports (accounting for 61%). The determination of the scope for inspecting imported goods in the form of processing/export production depends on how the inspection targets are identified, whether it's through planned inspections, sampling inspections, or inspections based on signs of violations.

Current Status of Organizing and Implementing the Post clearance audit Plan for Imported Goods in the Form of Processing and Export Production: Post-clearance inspection of imported goods in the form of processing and export production is one of the tasks of post-clearance inspection and must adhere to the steps outlined in the existing Post clearance audit Procedure, which was issued together with Decision No. 575/QĐ-TCHQ dated March 21, 2019, by the Director General of the General Department of Customs. The risk management method in post-clearance inspection essentially involves classifying and evaluating customs documents/declarants based on a risk criteria system to identify customs declarants with low compliance levels and a high likelihood of origin fraud. This allows for the allocation of inspection resources according to the priority principle, focusing resources on those entities that may cause significant losses and are most likely to commit violations. Through the application of risk management, entities are classified into priority groups: high risk, medium risk, low risk, and those that do not require inspection. Based on the list of entities for post-clearance inspection resulting from risk assessment, the Customs authorities will determine the list of priority entities for post-clearance inspection within and among the groups.

Current Status of Post clearance audit for Processing and Export Production

Post-clearance inspection of imported goods in the form of processing and export production is carried out for customs documents and imported goods that have been cleared within 60 days from the date of customs clearance to the date of the inspection notice. Customs officers conducting post-clearance inspection of imported goods gather and analyze information to identify risk indicators based on information from customs documents, including: Information and suspicions from industry databases. Customs declarant's declaration information; Information related to customs declaration routing; Information assessing the level of compliance with the law by the enterprise; Information from business operation management programs.

According to statistics from January 1, 2018, to December 31, 2021, the Post clearance audit Department conducted a total of 758 post-clearance inspections (of which 363 inspections were for processing and export production, accounting for 47.89% of the total inspections conducted by the department). These inspections resulted in the collection of VND 3,362,989,858,350 for the state budget. Specifically, in 2019, for the first time, the leadership of the General Department did not assign revenue targets to the Post clearance audit Department. However, the requirement to improve the quality of post-clearance inspections, reform post-clearance inspection activities to minimize inconvenience to businesses, prevent tax arrears, and avoid complaints and disputes became an important and necessary task for the Post clearance audit Department and the post-clearance inspection forces throughout the industry. Therefore, they voluntarily planned post-clearance inspections to achieve their goals.

Regarding the assessment of compliance with the law by enterprises in the 2019 post-clearance inspection plan, the General Department assigned the entire post-clearance inspection force to conduct post-clearance inspections for 207 enterprises. Specifically, the Post clearance audit Department conducted post-clearance inspections to assess the compliance with the law by 62 enterprises, accounting for 30%.

To fulfill the assigned tasks, the Post clearance audit Department allocated specific targets to three sub-departments: Sub-department 1 was assigned 46 post-clearance inspections (including 14 assessments of compliance), Sub-department 2 was assigned 48 post-clearance inspections (including 31 assessments of compliance), and Sub-department 3 was assigned 56 post-clearance inspections (including 17 assessments of compliance).

As of December 31, 2019, the Customs Post clearance audit Office conducted 295 post-clearance inspections at the customs declarants' headquarters, achieving 193% of the assigned target, which is 1.7 times higher than the number of inspections conducted in the same period in 2018. The total amount of fines and penalties for violations of customs procedures amounted to 818 billion Vietnamese dong, and the amount collected (including outstanding debts from the previous year) was 820.41 billion Vietnamese dong.

Among these inspections, Branch 3 had the highest number of inspections, totaling 94, accounting for 31.86% of the total inspections conducted by the entire Office. Branch 2, on the other hand, had the highest revenue into the state budget, totaling 425.8 billion Vietnamese dong, which accounted for 51.9% of the total revenue collected by the entire Office. Notably, some businesses such as Tan Khoa Distribution Joint Stock Company and Viet Thien Garment Company contributed significantly to the revenue.

In 2020, during the COVID-19 pandemic prevention and control period, the Customs Post clearance audit Office proactively provided advice to the leadership of the General Department, resulting in the issuance of Circular No. 2466/TCHQ *hướng dẫn* kiểm tra sau thông quan on April 17, 2020. This circular directed units to implement Directive No. 11/CT-TTg and Directive No. 02/CT-BTC in the inspection and examination work within the entire Customs sector. Consequently, the Customs sector temporarily suspended post-clearance inspections for compliance assessment in 2020, only conducting such inspections when there were clear signs of risk or violations, in order to facilitate businesses in overcoming difficulties, maintaining stable production and business operations, while ensuring effective customs management and preventing individuals and organizations from abusing policies to violate the law.

With these comprehensive measures in place, by December 31, 2020, the Customs Post clearance audit Office had conducted 183 inspections. The total amount of tax assessments and administrative violation fines reached 557.24 billion Vietnamese dong, and the amount collected for the state budget was 920.87 billion Vietnamese dong. Although the number of inspections conducted by the Customs Post clearance audit Office decreased by 62%, the revenue collected increased to 192% compared to the same period. The revenue from the Customs Post clearance audit Office accounted for 73% of the total revenue collected by the entire Customs Post clearance audit force in the Customs sector.

In 2021, amidst the COVID-19 pandemic, the Customs sector temporarily suspended and postponed post-clearance inspections that were part of the 2021 plan. From January 1, 2021, to December 31, 2021, the Customs Post clearance audit Office conducted a total of 106 post-clearance inspections. The total amount of tax assessments and administrative violation fines amounted to 657.12 billion Vietnamese dong, and the amount collected for the state budget was 654.78 billion Vietnamese dong. The primary focus of these inspections was on processing/manufacturing for export. Key items inspected in 2021 included cashew nuts and imported motorcycles, among others. The number of post-clearance inspections and revenue collected through post-clearance inspections related to the origin of imported goods increased over the years, partially meeting the requirements for enhancing anti-trade fraud efforts in import and export activities.

Regarding the monitoring of the implementation of the post-clearance inspection plan for imported goods in the form of processing and manufacturing for export, after completing the inspections at the business headquarters, the Inspection Team Leader/Inspection Team Head must report in writing to the authorized personnel about the inspection results, issues that have been resolved, issues with differing opinions, customs law violations, errors from state management agencies, deficiencies in policies, laws, and management measures (if any), and complex issues beyond their jurisdiction for proposing solutions for each issue. Based on the reports of the Inspection Team Leader/Inspection Team Head, the authorized personnel are responsible for directing, organizing, and reviewing the issuance of administrative decisions related to the inspection results, ensuring a prompt, timely, accurate, and legally compliant process, and providing timely updates in the customs sector's management systems.

3.2. Discussion section of the article

Through the analysis of the current state of post-clearance inspections for imported goods in the form of processing and manufacturing for export at the Customs Post clearance audit Office - General Department of Customs, the author draws the following conclusions:

Achievements

Regulatory Changes: Since the implementation of the Customs Law 2014, Circular 38/2015/TT-BTC, and Circular 39/2018/TT-BTC, the customs management methods for processing, manufacturing, and export have fundamentally changed to facilitate and streamline export and import activities for businesses. This includes simplifying customs documentation. The regulatory documents pertaining to processing and manufacturing for export are relatively comprehensive, coherent, and clear, making them easy to implement.

Effective Measures: The customs authorities have implemented various proactive measures in post-clearance inspections, focusing on businesses with significant trading volumes. They also emphasize data analysis to timely inspect businesses, specific products, and product groups with high risks. As a result, the number of post-clearance inspections and revenue collected from processing, manufacturing, and export has increased over the years. In 2018, there were 81 inspections with revenue of 243.69 billion VND to the state budget; in 2019, there were 144 inspections with revenue of 226.16 billion VND; in 2020, there were 71 inspections with revenue of 78.45 billion VND; and in 2021, there were 67 inspections with revenue of 366.40 billion VND. The post-clearance inspection process has been specifically detailed to comply with legal requirements for each inspection.

Limitations and Challenges

Limited Specialized Training: Despite having a high proportion of customs officials with relevant backgrounds in fields such as finance, accounting, international trade, and law, there is still a shortage of customs officials with deep specialized training. Many customs officials are relatively young in terms of age and experience, with limited practical experience.

Limited Inspection Methods: The post-clearance inspection methods are not diverse enough and mainly rely on document-based inspection. There is room for the development of more varied inspection techniques.

IT Infrastructure: The information technology infrastructure does not fully meet the requirements of the 2014 Customs Law. The database system is not up to standard, with inaccuracies in the data compared to the actual records.

Improper Inspection Procedures: Some aspects of the post-clearance inspection procedures for imported goods are not appropriately designed and need improvement.

Coordination and Cooperation: Coordination and information exchange with other units within and outside the customs sector are not as tight as desired.

Orientation for Post clearance audits of Imported Goods in the Form of Processing and Manufacturing for Export at the Customs Post clearance audit Office - General Department of Customs for the Period 2024 - 2027

In accordance with Decision 1202/QĐ-BTC dated May 24, 2013, the customs sector had previously directed post-clearance inspections concerning the origin of imported goods until 2020, focusing on post-clearance inspections for goods imported from China, ASEAN countries, and enhancing coordination with relevant agencies to verify Certificates of Origin (C/O) suspected of irregularities. During the 10th post-clearance inspection conference of the General Department of Customs held on January 12, 2016, in Vung Tau City, the Customs sector also emphasized the importance of post-clearance inspections regarding the origin of goods exported by processing/manufacturing/export enterprises, alongside traditional areas such as value and code verification. They emphasized strengthening post-clearance inspection activities at Customs Branches and concentrated on assessing information, analyzing risks, and timely post-clearance inspections at customs offices for green-lane shipments with high-risk signs, as well as shipments with suspicions regarding value, codes, and origin of goods. Furthermore, there was an emphasis on post-clearance inspections at the headquarters of customs declarants, with a focus on information gathering, risk analysis, and compliance assessment of large enterprises and business groups. Additionally, attention was given to sectors, commodities, and commodity groups with high risks regarding value, codes, and origin of goods, as well as businesses that had not undergone post-clearance inspections.

During the specialized conference on post-clearance inspections regarding the origin of goods held in Hanoi in 2019, the General Department of Customs and the Customs Post clearance audit Office summarized their work in 2019. They also outlined the direction for post-clearance inspections concerning the origin of goods, emphasizing the need to focus on inspecting goods based on origin criteria to ensure that tariff preferences are correctly applied to eligible goods. Additionally, the goal was to meet the requirements of new-generation Free Trade Agreements (FTAs) that demand self-certification of the origin of goods.

4. CONCLUSION AND RECOMMENDATIONS

Post-clearance inspections of imported goods in the form of processing and manufacturing for export are a crucial aspect of customs management in Vietnam, particularly for businesses engaged in processing and exporting activities. These inspections serve as an effective tool to prevent tax revenue loss and mitigate trade fraud, enhance legal compliance awareness, ensure fairness for import-export businesses under the law, promote international trade relations, improve the investment environment, and modernize customs practices in line with international standards.

Based on the analysis of the current state of post-clearance inspections of imported goods in this category at the Customs Post clearance audit Office - General Department of Customs, the author has identified limitations and challenges. To address these issues, several solutions are proposed:

Enhance Inspector Quality: Invest in training and capacity-building programs to enhance the skills and knowledge of customs officials involved in post-clearance inspections of imported goods in processing and manufacturing for export. This includes specialized training in relevant fields such as finance, accounting, international trade, and law.

Diversify Inspection Methods: Develop and implement a more diverse range of inspection methods beyond document-based inspections. Consider innovative techniques and technology solutions to improve inspection efficiency and accuracy.

Upgrade IT Infrastructure: Invest in upgrading information technology infrastructure to meet the requirements of the 2014 Customs Law. Ensure that the database systems are comprehensive, accurate, and up to date to support post-clearance inspections effectively.

Standardize Inspection Procedures: Review and standardize post-clearance inspection procedures related to imported goods, particularly regarding origin criteria. Ensure that these procedures align with international standards and new-generation Free Trade Agreements (FTAs) that require self-certification of the origin of goods.

Collaboration and Coordination: Strengthen collaboration and information exchange between customs authorities and relevant units both within and outside the customs sector. This will help create a more cohesive and coordinated approach to post-clearance inspections.

Recommendations to the General Department of Customs

Data System Improvement: Direct related units within the Customs sector to continue improving the customs data system to ensure it is comprehensive and consistent, providing a solid foundation for effective post-clearance inspections related to the origin of goods.

Criteria Development: Coordinate closely with the Information Technology and Customs Statistics Department and the Customs Risk Management Department to develop criteria for selecting post-clearance inspection targets according to plans and risk management strategies.

Enhanced Oversight: Strengthen the supervision and management of post-clearance inspections of imported goods in processing and manufacturing for export. This includes focusing on inspections related to the origin of imported goods.

In conclusion, improving post-clearance inspections for imported goods in processing and manufacturing for export is essential for the effective management of customs operations in Vietnam. Addressing the identified limitations and implementing the proposed solutions will contribute to a more efficient, transparent, and compliant customs environment, benefitting both government revenue and the business community.

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