| THE MINISTRY OF FINANCE | THE SOCIALIST REPUBLIC OF VIETNAM<br>**Independence - Freedom - Happiness** |
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| 84/2026/TT-BTC | *Hanoi, June 30, 2026* |

# CIRCULAR

## On refund of value-added tax for goods purchased in Vietnam and carried along by foreigners and overseas Vietnamese upon exit

*Pursuant to the Law on Tax Administration No. 108/2025/QH15;*

*Pursuant to the Law on Value-Added Tax No. 48/2024/QH15; the Law Amending and Supplementing a Number of Articles of the Law on Value-Added Tax No. 149/2025/QH15; and the Law Amending and Supplementing a Number of Articles of the Bidding Law, Law on Investment in the Form of Public-Private Partnership, Law on Customs, Law on Value-Added Tax, Law on Export Duty and Import Duty, Law on Investment, Law on Public Investment, and the Law on Management and Use of Public Property No. 90/2025/QH15;*



*Pursuant to the Government's Decree No. 252/2026/ND-CP detailing a number of articles of, and measures for the implementation of, the Law on Tax Administration;*

*Pursuant to the Government's Decree No. 181/2025/ND-CP detailing a number of articles of the Law on Value-Added Tax, amended and supplemented under the Government's Decree No. 359/2025/ND-CP and Decree No. 144/2026/ND-CP;*

*Pursuant to the Government's Decree No. 29/2025/ND-CP defining the functions, tasks, powers and organizational structure of the Ministry of Finance, amended and supplemented under the Government's Decree No. 166/2025/ND-CP;*

*At the proposal of the Director General of the Department of Customs;*

*The Minister of Finance hereby promulgates the Circular on refund of value-added tax for goods purchased in Vietnam and carried along by foreigners and overseas Vietnamese upon exit.*

## Chapter I
## GENERAL PROVISIONS

### Article 1. Scope of regulation

This Circular provides for value-added tax (VAT) refunds for goods purchased in Vietnam and carried along by foreigners and overseas Vietnamese upon exit in accordance with Clause 5, Article 29 of the Government's Decree No. 252/2026/ND-CP dated June 30, 2026, including:

1. Criteria, dossiers, and procedures for the selection, adjustment, and termination of enterprises selling goods eligible for VAT refund.

2. Criteria and procedures for the selection and termination of commercial banks acting as VAT refund agents; and the selection, suspension, and termination of the application of the VAT refund at international airports and international seaports.

3. Provisions on access to, exchange of, and connection of information on the VAT refund management system for foreigners.

4. Provisions on locations for inspection of goods, inspection of VAT invoices cum tax refund declarations, and payment of VAT refunds

5. Provisions on the responsibilities and powers of relevant agencies, organizations, and individuals in the implementation of VAT refunds.

**Article 2. Subjects of application**



1. Foreigners and overseas Vietnamese (hereinafter referred to as foreigners) as prescribed in Article 33 of the Government's Decree No. 181/2025/ND-CP dated July 01, 2025, detailing a number of articles of the Law on Value-Added Tax, who hold passports or travel documents of international validity issued by foreign countries that remain valid and use such documents to exit Vietnam, purchase goods in Vietnam, and carry such goods abroad through VAT refund border gates.

2. Customs offices, customs officers, tax offices, tax officers, the State Treasury, and State Treasury officers involved in the implementation of VAT refunds.

3. Enterprises selling goods eligible for VAT refunds, including: Enterprises, branches of enterprises, enterprise stores, enterprise sales agents, business locations of enterprises, and cooperatives (hereinafter collectively referred to as enterprises).

4. Commercial banks acting as VAT refund agents (hereinafter referred to as commercial banks).

5. Other organizations and individuals involved in the VAT refund in accordance with this Circular.

## Chapter II

## SPECIFIC PROVISIONS

**Article 3. VAT refund management system for foreigners and access methods**

1. The VAT refund management system for foreigners (hereinafter referred to as the System), which is built, managed and operated by the Department of Customs, means a system for integration, storage and exchange of information related to VAT refunds for foreigners among agencies, organizations and individuals as prescribed in this Circular.

Data exchanged and processed on the System shall be considered data messages having legal validity in accordance with the law on e-transactions and shall ensure data integrity, accessibility, and the ability to identify the origin of, and the time of sending or receiving, the data.

2. Organizations and agencies that may access, connect to and exchange information with the System include:

a) Customs offices;

b) Tax offices;

c) Commercial banks;

d) Enterprises.

3. Access, connection and exchange of information via the System:

a) Customs offices, commercial banks and enterprises shall use the accounts granted by customs offices to access the System.

b) Tax offices shall provide and update information on enterprises selling goods eligible for VAT refund to the System by electronic means in accordance with Clause 2, Article 8 of this Circular.

c) The System shall connect to and exchange information with the tax office's Electronic Invoice System for the inspection and reconciliation of VAT invoices cum tax refund declarations (hereinafter referred to as VAT invoices cum tax refund declarations).

d) Within 1 working day from the date of receipt of the registration or modification information relating to enterprises selling goods eligible for VAT refund provided by the tax office, and the information on the registration of commercial banks as VAT refund agents notified by the Department of Customs, the Department of Customs shall grant System access accounts and passwords, update any changes thereto, and notify enterprises via the email addresses registered by the with the tax office; and commercial banks via the email addresses registered with the customs office.

Customs offices shall revoke System access accounts within one working day from the date of receipt of the notice from the tax office on the termination of an enterprise selling goods eligible for VAT refund and the notice from the Department of Customs on the termination of a commercial bank as a VAT refund agent.

dd) Enterprises, commercial banks and customs offices shall access the System and change their System access passwords.

e) Access to and exchange of information among agencies and organizations via the System shall comply with the competence prescribed by the law on e-transactions, cybersecurity, personal data protection and tax administration, and shall be digitally signed in accordance with the law on e-transactions. The parties shall ensure the safety and confidentiality of information during the process of system connection.

g) Customs offices and tax offices shall promulgate standards for the format of data messages used for information exchange and connection between their respective systems.

4. The list of shared data and the input data fields of the System are prescribed in Appendix II to this Circular.

**Article 4. Rights and obligations of foreigners**



1. To be entitled to a VAT refund in respect of goods satisfying the requirements prescribed in Clause 1, Appendix IV to Decree No. 181/2025/ND-CP and carried along upon exit from Vietnam.

2. To receive guidance and be provided with relevant information and documents for the performance of tax obligations and enjoyment of tax-related rights.

3. To be responsible for verifying the information stated on the VAT invoice cum tax refund declaration prepared by the enterprise upon purchasing goods.

4. To be legally responsible for the accuracy, legality, and truthfulness of the passport or international travel document presented to the enterprise upon purchasing goods; the passport or international travel document, goods, and VAT invoice cum tax refund declaration presented to the customs office; and the dossier presented to the commercial bank acting as the VAT refund agent upon exit.

5. To submit the VAT invoice cum tax refund declaration and present the goods to the customs office for inspection no later than 30 minutes before the departure of the aircraft or vessel.

6. To lodge complaints against or initiate lawsuits challenging administrative decisions or administrative acts affecting their lawful rights and interests; and to denounce violations of law committed by customs officers, tax officers, and other relevant organizations and individuals in accordance with law.

**Article 5. Rights and obligations of enterprises selling goods eligible for VAT refund**

1. To apply forms of communication and advertising for the sale of goods eligible for VAT refunds to foreigners upon exit in accordance with the law on advertising.

2. To register and modify the sale location in accordance with the registered address and to be legally responsible for the registration and modification of the sale of goods eligible for VAT refund. Where the sale of goods eligible for VAT refunds is terminated, the provisions of Article 11 of this Circular shall apply.

3. To display the notice sign for enterprises selling goods eligible for VAT refund (in both Vietnamese and English) and remove such notice sign upon termination of the sale of goods eligible for VAT refunds.

4. To receive guidance from tax offices and customs offices on matters relating to the implementation of VAT refunds for foreigners.

5. To assist and guide foreigners in obtaining VAT refunds for goods purchased in Vietnam and carried upon exit.

6. Based on the information contained in the valid passport or international travel document and the purchased goods, the enterprise shall enter complete information on the VAT invoice cum tax refund declaration into the System, digitally sign it, transmit the information prescribed in Appendix II to this Circular to the customs office, print the invoice, and deliver it to the foreigner. The invoice printed from the System shall have the same validity for presentation as an e-invoice.

Where the System experiences a malfunction and the enterprise is unable to access the System, it shall print the VAT invoice cum tax refund declaration, sign and affix its seal thereto, and deliver it to the foreigner. The printed invoice shall serve as the basis for the customs office to inspect and reconcile it against the foreigner's goods.

Immediately after the System resumes normal operation, the enterprise shall update the information contained in the printed invoice to the System, ensuring that the number, serial, and contents shown on the printed invoice are identical to those updated in the System.

Where the customs office's electronic data processing system has been put into operation, the enterprise shall upload the VAT invoice cum tax refund declaration that has been prepared on the tax office's e-invoice system to the System and transmit it to the customs office, print the invoice, and deliver it to the foreigner. The invoice printed from the System shall have the same validity for presentation as an e-invoice.

Where the enterprise incorrectly prepares information on the VAT invoice cum tax refund declaration, such error shall be handled in accordance with the law on invoices and documents.

7. To register for and use electronic VAT invoices cum tax refund declarations in accordance with the law on invoices and documents.

8. To be granted an account for accessing and participating in the System in accordance with Article 3 of this Circular.

9. To submit quarterly reports to the tax office on the sale of goods eligible for VAT refunds using Form No. 03/HTGTGT in Appendix I to this Circular.

10. To exercise other rights and perform other obligations in accordance with the Law on Tax Administration and other relevant laws.

**Article 6. Rights and obligations of commercial banks**

1. To receive guidance from customs offices and tax offices on the implementation of VAT refund for foreigners.

2. To display the notice sign of commercial banks acting as VAT Refund agents for foreigners at VAT refund counters (in both Vietnamese and English) and remove such notice sign upon termination of acting as a VAT refund agent.

3. To be entitled to VAT refund service charges upon carrying out VAT refund for foreigners in accordance with Clause 2, Appendix IV to Decree No. 181/2025/ND-CP.

4. To declare and pay taxes as prescribed in respect of the VAT refund service charges received from carrying out VAT refund for foreigners.

5. To examine VAT refund dossiers; arrange personnel and facilities; advance and refund VAT amounts to foreigners in accordance with Clause 5, Appendix IV to Decree No. 181/2025/ND-CP; and carry out procedures with the tax office for settlement of the advanced VAT amounts in accordance with the law on the state budget and other relevant laws.

6. To sell freely convertible foreign currencies to foreigners entitled to VAT refunds upon their request for conversion of refunded VAT amounts into foreign currencies, and comply with the reporting regime in accordance with law.

7. To archive dossiers related to VAT refund for foreigners and dossiers relating to the settlement of advanced VAT amounts and VAT refund service charges for foreigners in accordance with law.

8. To notify competent agencies of violations detected through the examination of VAT refund dossiers for handling in accordance with law.

9. To terminate acting as a VAT refund agent after the Department of Customs has selected another commercial bank to replace it, ensuring uninterrupted VAT refund operations for foreigners.

10. To be granted an account for accessing and participating in the System in accordance with Article 3 of this Circular.

11. To exercise other rights and perform other obligations in accordance with the Law on Tax Administration and other relevant laws.

**Article 7. Responsibilities and powers of customs offices**

1. To assume the prime responsibility for disseminating, publicizing, guiding, explaining, and providing information to foreigners, commercial banks, and relevant organizations and individuals regarding VAT refund for foreigners.

2. To examine passports or international travel documents, VAT invoices cum tax refund declarations, and goods presented by foreigners at the VAT invoice cum tax refund declaration inspection counters in accordance with Appendix IV to Decree No. 181/2025/ND-CP.

Customs inspection and supervision of VAT refund for foreigners shall comply with the Ministry of Finance's guidance on customs procedures, customs inspection and supervision, export duty, import duty, and tax administration applicable to exports and imports.

Where a foreigner presents a VAT invoice cum tax refund declaration that has been adjusted or replaced in accordance with the law on invoices and documents, the customs office shall cross-check and determine the consistency of each item of information between the information stated on the passport or international travel document, the information on the VAT invoice cum tax refund declaration transmitted by the enterprise to the System, the tax office's e-invoice system, and the provisions on goods eligible for VAT refund prescribed in Clause 1, Appendix IV to Decree No. 181/2025/ND-CP.

3. The head of the border-gate customs team shall decide whether to accept VAT invoices cum tax refund declarations and goods presented after the time limit prescribed in Clause 5, Article 4 of this Circular.

4. Border-gate customs offices shall update information according to the data fields prescribed in Appendix II to this Circular in the System.

5. The Department of Customs shall receive dossiers submitted by commercial banks and select commercial banks to act as VAT refund agents or terminate commercial banks from acting as VAT refund agents in accordance with Articles 12 and 13 of this Circular; receive dossiers from international airports and international seaports requesting the application of VAT refund for foreigners, and decide on suspension or termination of the application of VAT refund for foreigners at international airports and international seaports in accordance with Article 14 of this Circular.

6. The Department of Customs shall build, manage, operate, exploit, and use the System in accordance with Article 3 of this Circular. Where an error

occurs in the System, the customs office shall notify such on the Customs Portal (www.customs.gov.vn) using Form No. 04/HTGTGT in Appendix I to this Circular so that relevant units are informed.

7. To connect the System to the tax office's e-invoice system.

8. On the same working day or, at the latest, the following working day, the customs office shall notify in writing the provincial/municipal tax office managing the enterprise selling goods eligible for VAT refund of any of the following cases:

a) The enterprise fails to prepare/upload the VAT invoice cum tax refund declaration to the System, or prepares/uploads the VAT invoice cum tax refund declaration but fails to transmit it to the System, except where the System experiences a malfunction as prescribed in Clause 6, Article 5 of this Circular;

b) The enterprise prepares the VAT invoice cum tax refund declaration with incomplete or inaccurate information in accordance with the law on invoices and documents, or with information that is incomplete, inaccurate, or inconsistent with the actual goods;

c) The enterprise violates the provisions on VAT refunds prescribed in this Circular.

9. To settle complaints and denunciations relating to the implementation of VAT refunds for foreigners within the scope of the assigned responsibilities.

10. To impose penalties, or recommend competent agencies to impose penalties, for violations of the regulations on VAT refunds for foreigners in accordance with law.

11. To exercise other rights and perform other obligations in accordance with the Law on Tax Administration and other relevant laws.

**Article 8. Responsibilities and powers of tax offices**

1. To assume the prime responsibility for supporting, disseminating, publicizing, guiding, explaining, and providing information to enterprises, and relevant organizations and individuals regarding VAT refund for foreigners.

2. To receive dossiers and select, adjust, or terminate enterprises in accordance with Articles 10 and 11 of this Circular. To publicly announce the List of enterprises selling goods eligible for VAT refund and the List of enterprises terminating the sale of goods eligible for VAT refund on the portals of the Department of Taxation and the provincial/municipal tax office where the recognition, adjustment, or termination of enterprises selling goods eligible for VAT refund is made, on the same working day or, at the latest, at the beginning of the following working day after the issuance of the document recognizing, adjusting, or terminating an enterprise selling goods eligible for VAT refund in accordance with Articles 10 and 11 of this Circular; and concurrently digitally

sign and electronically transmit to the System the information on enterprises selling goods eligible for VAT refund prescribed in Appendix II to this Circular.

3. Immediately upon receipt of information from the customs office regarding an enterprise selling goods eligible for VAT refund in accordance with Clause 8, Article 7 of this Circular, the tax office shall examine and reconcile such information and handle it in accordance with the regulations.

4. To receive and process VAT refund dossiers and forward them to the State Treasury for payment of the VAT amounts advanced by commercial banks for refund to foreigners and the VAT refund service charges payable to commercial banks in accordance with the law on tax administration.

5. To participate in and connect to the System in accordance with Article 3 of this Circular.

6. To coordinate with customs offices in connecting the tax office's e-invoice system to the System.

7. To exercise other rights and perform other obligations in accordance with the Law on Tax Administration and other relevant laws.

**Article 9. Responsibilities and powers of the State Treasury**

1. To transfer to commercial banks the VAT amounts advanced by the commercial banks and the VAT refund service charges to which the commercial banks are entitled in accordance with the law on the state budget and other relevant laws.

2. On a monthly and annual basis, to reconcile and certify VAT refund data reports with tax offices in accordance with the regulations.

3. To coordinate in settling complaints and denunciations relating to the payment of VAT refunds to foreigners within the assigned responsibilities.

4. To perform other responsibilities and exercise other powers in accordance with law.

**Article 10. Criteria, dossiers, and procedures for selection or adjustment of enterprises selling goods eligible for VAT refund.**

1. Enterprises selling goods eligible for VAT refunds must satisfy the following criteria:

a) Being established and operating in accordance with the laws of Vietnam, having registered the sale of goods eligible for VAT refund, and conducting the sale of goods eligible for VAT refund as prescribed in Clause 1, Appendix IV to Decree No. 181/2025/ND-CP at one of the following locations:

a.1) The enterprise's head office;

a.2) The enterprise's branch;

a.3) The location of the enterprise's sales agent;

a.4) The enterprise's business location/store.

b) Complying with the accounting, invoice, and document regimes in accordance with law; and declaring and paying value-added tax under the credit method.

c) Committing to joining the System under Article 3 of this Circular.

2. Dossiers for registration or adjustment of enterprises selling goods eligible for VAT refund:

a) An enterprise or its branch shall submit to its directly managing tax office, or through the tax administrative procedure settlement information system, an official dispatch registering participation in, or requesting adjustment of, the sale of goods eligible for VAT refund, using Form No. 01/HTGTGT in Appendix I to this Circular;

b) The agency sales contract executed between the enterprise registering the sale of goods and its sales agent (for cases where the applicant is a sales agent of the enterprise): 1 copy.



3. Procedures for acceptance of dossiers for registration or adjustment of enterprises selling goods eligible for VAT refund:

a) An enterprise or its branch shall submit the registration or adjustment dossier to its directly managing tax office, or through the tax administrative procedure settlement information system. Where a branch of an enterprise located in a province or city different from that of the head office registers or adjusts the sale of goods eligible for VAT refund and declares VAT in a province or city other than that where the head office is located, the branch shall submit the registration or adjustment dossier to the tax office directly managing the branch. Where a branch of an enterprise applies centralized accounting at the head office and allocates the payable tax amounts to the provinces entitled to the revenue, the enterprise shall submit the registration or adjustment dossier to the tax office directly managing the head office.

b) The tax office directly managing the enterprise or its branch shall receive, examine the dossier, and process it as follows:

b.1) In case of incomplete dossier, within 3 (three) working days from the date of receipt of the dossier, it shall issue a written notice requesting the enterprise to supplement the dossier.

b.2) Where the dossier does not satisfy the prescribed criteria, within 7 (seven) working days from the date of receipt of the complete dossier, it shall issue a written reply to the enterprise or its branch;

b.3) Where the dossier is complete and satisfies the prescribed criteria, within 7 (seven) working days from the date of receipt of the complete dossier as prescribed, the directly managing tax office shall issue a written recognition using Form No. 02/HTGTGT in Appendix I to this Circular and send it to the enterprise or its branch, while concurrently sending it to the relevant tax offices.

**Article 11. Termination of the sale of goods eligible for VAT refund**

1. No later than 30 (thirty) days before the date of termination of the sale of goods eligible for VAT refund, the enterprise or its branch shall submit an official dispatch notifying the termination of the sale of goods eligible for VAT refund for foreigners to the tax office that accepted the registration dossier of the enterprise or its branch, either electronically through the tax administrative procedure settlement information system or by direct submission.

2. Within 30 (thirty) days from the date of receipt of the official dispatch from the enterprise or its branch, the directly managing tax office shall conduct an examination and issue a written notice to the enterprise or its branch, the relevant tax offices, the customs office, and the commercial bank of the termination of the enterprise's sale of goods eligible for VAT refund.

Where the enterprise or its branch violates the provisions on the sale of goods eligible for VAT refund prescribed in Clause 1, Article 10 of this Circular, the tax office that accepted the registration dossier of the enterprise or its branch shall consider and decide on the termination of the enterprise's sale of goods eligible for VAT refund.

Upon termination of the sale of goods eligible for VAT refund, the enterprise shall remove the notice sign of the enterprise selling goods eligible for VAT refund for foreigners displayed at its store.

**Article 12. Criteria and procedures for selection of commercial banks to act as VAT refund agents**

1. Criteria: The commercial bank must be licensed to conduct foreign exchange activities and provide foreign exchange services in accordance with the law on foreign exchange.

2. Selection procedures:

A commercial bank shall submit the following documents to the Department of Customs:

a) An official dispatch registering to act as a VAT refund agent for foreigners, containing the commercial bank's digital signature information, including the digital certificate identification number, the name of the digital certificate service provider, the name of the digital certificate holder, the effective date, the expiry date, and the public key, using Form No. 05/HTGTGT in Appendix I to this Circular;

b) The document issued by the State Bank permitting the commercial bank to conduct foreign exchange activities and provide foreign exchange services: 1 copy.

3. The Department of Customs shall receive and examine the dossier submitted by the commercial bank.

b.1) In case of incomplete dossier, within 3 (three) working days from the date of receipt of the dossier, the Department of Customs shall issue a written notice requesting the bank to supplement the dossier;

b) Where the dossier does not satisfy the prescribed criteria, within 5 (five) working days from the date of receipt of the dossier, the Department of Customs shall issue a written reply to the commercial bank;

c) Where the dossier is complete and satisfies the prescribed criteria, within 7 (seven) working days from the date of receipt of the complete dossier, the Department of Customs shall issue a written notice recognizing the commercial bank as a VAT refund agent and grant the commercial bank an account for accessing the System.

**Article 13. Termination of VAT refund agents**



1. Where a commercial bank has been notified by the Department of Customs in writing that it is a VAT refund agent, and wishes to stop acting as a VAT refund agent, the following procedures shall apply:

a) Dossier: Within 60 (sixty) days before the date of stoppage of acting as a VAT refund agent, the commercial bank shall submit to the Department of Customs an official dispatch requesting termination of its status as a VAT refund agent;

b) Procedures:

b.1) Within 10 (ten) working days from the date of receipt of the official dispatch from the commercial bank, the Department of Customs shall issue a written notice on termination of the commercial bank's status as a VAT refund agent and concurrently send such notice to the tax office, the State Bank, and relevant entities;

b.2) Upon stoppage of acting as a VAT refund agent, the commercial bank shall remove the notice sign of the commercial bank acting as a VAT refund agent for foreigners displayed at the VAT refund counter.

2. Where a commercial bank violates the provisions on VAT refunds prescribed in this Circular, the Department of Customs shall consider and decide on the termination of the commercial bank's status as a VAT refund agent.

a) The Department of Customs shall issue a written notice requiring the commercial bank to terminate its status as a VAT refund agent and concurrently send such notice to the tax office, the State Bank, and relevant entities;

b) Upon stoppage of acting as a VAT refund agent, the commercial bank shall remove the notice sign of the commercial bank acting as a VAT refund agent for foreigners displayed at the VAT refund counter.

3. The Department of Customs shall select another commercial bank as a replacement before issuing the written notice on the termination of the commercial bank's status as a VAT refund agent.

**Article 14. Procedures for selection, suspension, and termination of application of VAT refunds for foreigners at international airports and international seaports**

1. An international airport or international seaport shall submit a written request to the Department of Customs for application of VAT refunds for foreigners, including an assessment of economic efficiency and management requirements. Within 30 (thirty) days from the date of receipt of the written request, the Department of Customs shall issue a written notice on application of VAT refunds for foreigners at the international airport or international seaport.

2. Where an international airport or international seaport at which VAT refunds for foreigners are applied fails to ensure economic efficiency or satisfy management requirements, the Department of Customs shall issue a written decision on suspension or termination of application of VAT refunds for foreigners at such international airport or international seaport.

**Article 15. Locations for inspection of goods, inspection of VAT invoices cum tax refund declarations, and payment of VAT refunds**

1. The location for inspection of goods and VAT invoices cum tax refund declarations shall be located within the checked baggage acceptance area and/or the aircraft/vessel boarding pass inspection area and shall satisfy the following requirements:

a) Having sufficient floor space for arranging and inspecting goods and examining VAT invoices cum tax refund declarations;

b) Having a separate counter (or kiosk) that satisfies the requirements for safety and security.

2. The location for payment of VAT refunds shall be located within the restricted area at an international airport or within the VAT refund area at an international seaport, with a separate counter (or kiosk), and shall satisfy the requirements for the management of cash and accounting records in accordance with law.

## Chapter III
## IMPLEMENTATION PROVISIONS

**Article 16. Effect**

1. This Circular takes effect on July 01, 2026, and replaces the Minister of Finance's Circular No. 72/2014/TT-BTC dated May 30, 2014, on refund of value-added tax for goods carried along by foreigners and overseas Vietnamese upon exit, and Circular No. 92/2019/TT-BTC dated December 31, 2019, amending and supplementing a number of articles of the Minister of Finance's Circular No. 72/2014/TT-BTC dated May 30, 2014, except as provided in Article 17 of this Circular.

2. In case the legal documents referred to in this Circular are amended, supplemented or replaced, the amending, supplementing or replacing ones shall prevail.

**Article 17. Transitional provisions**

1. During the period in which the customs electronic data processing system has not yet satisfied the conditions for being put into operation and the relevant systems have not yet completed interconnection, the provisions of Clauses 2, 3, 5, and 6, Article 1 of Circular No. 92/2019/TT-BTC dated December 31, 2019, amending and supplementing Articles 4a, 6, 8, and 9 of Circular No. 72/2014/TT-BTC dated May 30, 2014, of the Minister of Finance shall continue to apply.

2. Registration, adjustment, and termination dossiers relating to the sale of goods eligible for VAT refunds submitted before the effective date of this Circular shall continue to be processed by tax offices in accordance with this Circular.

Any difficulties arising in the course of implementation of this Circular should be promptly reported to the Ministry of Finance for prompt settlement./.

**FOR THE MINISTER**
**DEPUTY MINISTER**

**Nguyen Duc Chi**