### Solution to Complete the Process of Customized Full Container Load at Cat Lai Newport

## Van Tai Pham<sup>1,\*</sup>

<sup>1</sup>College of Foreign Economic Relations (COFER), Ho Chi Minh city, Vietnam Corresponding Author: Van Tai Pham

Abstract: Along with the deep integration into the world economy, many trade facilitation policies are implemented by Vietnamese authorities and bring about positive results. However, the regulations, the process of implementing procedures, conditions of import and export, specialized inspection, transportation costs are still inadequate to remove them soon. Although the Customs sector has been very proactive, actively implemented the requirements of administrative procedure reform in inspection of import and export goods. However, there are still many issues that need to be improved when specialized inspection and the accompanying procedures of the Customs industry at ports. The process of customs procedures in Vietnam today in general and in Cat Lainewport in particular still has many shortcomings. It is considered as a stage that causes many difficulties for import-export enterprises in the process of transporting goods while this is an important link in the supply chain of enterprises. This article will study and analyze the situation and propose some solutions to improve the process of clearance of imported full container load (FCL) at Cat Lai port. With the proposed solutions to help clear cargo quickly and reduce the cost of importing enterprises in the South.

**Keywords:** Customs clearance process; imported FCL; Cat Lai newport.

Date of Submission: 29-06-2019

Date of acceptance: 15-07-2019

#### I. Introduction

The more social and economic development is, the more service industries such as Logistics must be paid attention to investment, because logistics is a service sector associated with import and export activities of a country(Banomyong, Thai, & Yuen, 2015). According to the World Bank, Vietnam currently ranked 53/155 Logistics services economy. Logistics will impact the increase or decrease of the cost of the business, so it will increase or decrease a country's GDP. In order for logistics activities to be highly effective, in addition to investment in transport infrastructure, the review and adjustment of customs administrative procedures need to be studied. The level of ventilation and the ability to quickly address customs procedures are also one of the criteria for evaluating a Logistics Performance Index (LPI) of a country(Gligor, Tan, & Nguyen, 2018).

Vietnam is increasingly integrating deeply into the world economy, under the influence of increasingly diversified and more complicated foreign trade relations. Customs are like "economy gatekeepers" that both facilitate the trade - investment - tourism activities, contributing to promoting economic development; but to control smuggling, trade frauds, protect economic sovereignty, national security and social safety (Banomyong et al., 2015). Vietnam e-customs procedures have started piloting since 2005, so far, after a period of application, there have been great benefits but there are still many shortcomings that need to be overcome, especially the context of integration, complying with international commitments (Abdul Rahman, Ismail, & Lun, 2016).

The Customs Law (Vietnam) defines "customs procedures as jobs where customs declarants and customs officers must comply with the provisions of this law for goods and transport means" (UNFCCC, 2012). Kyoto Convention general definition: "customs procedures are all activities that customs authorities and related people must do to ensure compliance with customs law." (Peterson, 2017)

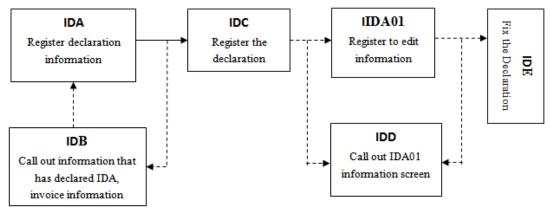
According to the standard 3.23 of Kyoto Convention: "If the law in the country stipulates the time limit for filing a declaration of goods, that time limit must be sufficient to allow the customs declarant to complete the goods declaration and obtained the required documents". The Standard 3.24 of the Kyoto Convention also stipulates: "At the request of the customs declarant and if there is a good reason, the customs office must extend the time limit prescribed for the submission of the goods declaration" (Le et al., 2016). Thus, the Kyoto International Convention does not stipulate national laws must specify the deadline for submission of goods declarations. In fact, some countries such as Japan, Korea, ... do not stipulate the deadline for submission of goods declaration (United Nations Framework Convention on Climate Change (UNFCCC), 2015).

This article will analyze some of the existing shortcomings in the provisions of Vietnamese law regarding import and export procedures for goods in relation to the Kyoto International Convention on customs regulations that Vietnam has participated in. On that basis, it is necessary to propose necessary amendments and

supplements for Vietnam's customs procedures to be more rational and more open. These solutions help Vietnam to increase the rankings of the World Bank's LPI, increasing the competitiveness of international logistics operations. In this study, the author focuses on the actual research on the customs clearance process for imported full container load in Cat Lai port. Based on the current situation and the shortcomings in the clearance of imported goods, the container has proposed effective solutions, in order to reduce costs and time to speed up customs clearance time and increase the amount of goods cleared through the ports in the Southern region.

### II. Literature and methodology

### 1.1. Basic process of customs procedures for imported goods



**Figure-1**. Basic process of customs procedures for imported goods(Sokolova, 2017)

### a. Declaring import information (IDA)

The customs declarant declares the import information by IDA service before registering the import declaration. When fully declaring the criteria on the IDA screen (133 indicators), the customs declarant sends to VNACCS system, the system will automatically issue numbers, automatically export the norms related to tax rates, the name corresponds to the codes entered, automatically calculates the norms related to the value, tax ... and responds to the customs declarant at the registration registration screen - IDC. When the system grants a number, the IDA import information declaration is stored on VNACCS system(Sultan, 2018).

### b. Register import declaration (IDC):

When receiving the declaration registration screen (IDC) due to the feedback system, the customs declarant checks the declared information, the information is automatically exported and calculated by the system. If it is confirmed that the information is correct, send it to the system to register the declaration(English, Madigan, & Norman, 2017).

In case after the inspection, the customs declarer discovers that there are incorrect declarations. If you need to modify, you must use the IDB service to recall the import information screen (IDA) to correct the necessary information and perform the tasks as instructed above.

### c. Check conditions for registration of declarations:

Before allowing the registration of declarations, the system will automatically check the List of enterprises that are not eligible for registration of declarations (enterprises with overdue debts exceeding 90 days, enterprises stop operating, dissolve, go bankrupt ...). If the enterprise listed above is not allowed to register the declaration and the system will respond to the customs declarant(Le et al., 2016).

# d. Streamline, check and clearance: When the declaration has been registered, the system automatically divides, including 3 lines of green, yellow and red:

### For green flow declarations:

In case of payable tax amount equal to 0: The system automatically grants customs clearance (within 3 seconds of expected time) and issues to the person declaring "Decision on customs clearance of imported goods".

Where the payable tax amount is different from 0:

In case of declaring tax payment by limit or guaranteeing (general, separate): The system automatically checks the declaration criteria related to the limit and guarantee. If the amount of the limit or guarantee is greater than or equal to the amount of tax payable, the system will issue to the person declaring "voucher for

collecting payable tax" and "Decision on customs clearance of imported goods". If the limit or guarantee amount is less than the tax payable, the system will report an error(Fiocchi, Fierro, La Marra, & Dahdah, 2016).

In case of declaration of immediate tax payment (transfer, cash payment at the customs office ...): The system issues to the person declaring "Documents to record the payable tax amount". When the customs declarant has paid taxes, fees and charges and the VNACCS system has received information on payment of taxes, fees and charges, the system issues "Decision on customs clearance".

At the end of the day, VNACCS system gathers all green flow declarations that have been cleared to the VCIS system.

## For gold and red flow declarations: The system transfers data of online gold and red stream declarations from VNACCS to Vcis.

#### Customs authorities:

+ Perform checking and processing declarations on the screen of VCIS system:

Leadership: Recognize the directing opinions of assigned civil servants on checking and handling declarations in the corresponding box on the "Declaration check screen";

Officials assigned to process declarations: Recognizing the proposed comments, contents that need to be consulted, inspection results, processing declarations in the corresponding box on the "Declaration check screen".

If leaders and civil servants do not record the above contents, the system does not allow CEA operation.

+ Using CKO to use:

Notifying customs declarants of the location, form and extent of actual goods inspection (for goods belonging to the red channel);

Change the flow from the red channel to the yellow stream, or from the golden stream to the red stream (as specified by the relevant business process).

+ Using CEA profession to:

Enter completed record check for gold stream;

Enter complete record check and actual goods for red stream.

+ Using IDA01 to input instructions / requirements of procedures, modify content of declaration, tax assessment and send to customs declarants for implementation.

#### The declarer:

Receive feedback of the system on the results of the flow, location, form and extent of actual inspection of goods;

Submit paper documents to customs offices to check detailed records; prepare conditions for actual inspection of goods;

Fully implement tax, charge and fee obligations (if any).

#### System:

- (1) Exported to the "Customs Declaration" declarer (clearly stating the results of classification at the target: Classification of inspection code)
- (2) Export the Notice requesting the actual inspection of goods to the red channel or when the customs office uses CKO to transfer the flow.
- (3) Immediately after the customs office has completed the CEA operation, the system automatically performs the following tasks:
- In case of payable tax amount equal to 0: The system automatically grants customs clearance and issues to the person declaring "Decision on customs clearance".
- In case of other payable tax amounts 0:

In case of declaring tax payment by limit or guaranteeing (common, separate): The system automatically checks the declaration criteria related to the limit, guarantee, if the amount of the limit or guarantee is greater than or equal to the tax payable. The system will issue to the person declaring "documents to record the receivable tax" and "Decision on goods clearance". If the limit or guarantee amount is less than the tax payable, the system will report an erro(Tongzon & Lee, 2016)r.

In case of immediate declaration of tax payment (transfer, cash payment at customs offices ...): The system issues to the declarers "documents recording the payable tax amounts. When the customs declarant has paid taxes, fees and charges and the VNACCS system has received information on the payment of fees and charges, the system issues "Decision on customs clearance".

### e. Declaring amendments and supplements in customs clearance:

- (1) The system allows for amendment and supplementation in customs clearance after registering the declaration form before customs clearance. In order to make additional declarations in customs, the customs declarant uses IDD operation to call up the screen for additional amendment information to display all information of import declarations (IDA) in case of declaring amendments, for the first time, or display the most updated revised import declaration information (IDA01) in case of a second amendment or addition(Le et al., 2016).
- (2) When the declaration has been made at IDA01 service, the customs declarant sends to VNACCS system, the system will issue the revised declaration and respond to the modified declaration information at the IDE screen. When the customs declarant presses the "send" button at this screen, he / she completes the registration of the amended and supplemented declaration(Shin, Oh, Shin, & Jang, 2018).
- (3) The number of modified declarations is the last character of the declaration number box, the maximum number of amended and supplemented declarations is 9 times corresponding to the last character of the declaration number from 1 to 9; In case of no additional declaration in customs clearance, the last character of the declaration number is 0(Tongzon & Lee, 2016).
- (4) When the customs declarant declares the amendment and supplementation of the declaration, the amended and supplemented declaration can only be divided into gold or red stream (no green channeling).
- (5) Indicators on the amended and supplemented declaration screen (IDA01) are the same as those on the import information declaration screen (IDA). Differences are some indicators (specified in the business instructions IDA01) that cannot be entered at IDA01 because they are not modified or are not subject to modification(Wang & Cheng, 2015).

#### **1.2.** Notes

a. Each declaration is declared up to 50 items, in case one shipment has more than 50 items. Customs declarants will have to make declarations on many declarations. Declarations of the same shipment are linked together based on the branch number of the declaration.

### b. Taxable value:

- Declaring the value: Combining the criteria of the value declaration according to method 1 into the import declaration; For other methods, only combining some result indicators into import declarations, the specific calculation of value according to each method must be done on separate value declarations.
- Automatic calculation: For goods that are eligible to apply transaction value method, the customs declarant declares the total invoice value, total value distribution coefficient, invoice value of each line, adjustments, coefficient of allocation of adjustment amounts. On that basis, the system will automatically allocate adjustments and automatically calculate tax calculation values for each product line.
- *Do not automatically calculate:* For shipments eligible to apply the transaction value method but in addition to I and F there are more than 5 other adjustments or the allocation of adjusted amounts not according to the value rate, the system does not automatically allocate and calculate tax calculation values. For these cases, the customs declarant declares and calculates the tax calculation value of each product line in the separate value declaration, then fills the results into the "tax calculation value" of each row.

### c. Rate taxable:

When the customs declarant performs the IDA import information, the system will apply the exchange rate at the date of performing this operation to automatically calculate the tax:

- In case the customs declarant performs the IDA import information and register IDC declaration on the same day or in the same 2 days, the system automatically keeps the tax calculation exchange rate;
- In case the customs declarant performs the registration of IDC declaration at the exchange rate different from the exchange rate at the date of IDA import information, the system will report an error. At that time, the customs declarer uses IDB business to call IDA for re-declaration in fact, just call IDA and send the system automatically to update the exchange rate according to the date of registration declaration.

#### d. Tax:

- When the customs declarant performs the IDA import information, the system will take the tax rate at the expected date of IDC declaration to automatically fill in the tax rate box.
- In case the tax rate at the date of IDC is expected to be different from the date of IDC, when the customs declarant performs the registration of IDC declaration, the system will report an error. IDA version for redeclaration in fact, just call IDA and send it, the system automatically updates the tax rate according to the date of IDC declaration.
- In case the customs declarant enters the tax rate manually, the system issues the "M" next to the tax rate box.

### e. Goods are subject to exemption / reduction / non-tax:

- The determination of goods subject to exemption from export tax is not based on the code of exemption / reduction / non-taxable but must comply with the relevant documents and guidelines.
- Only after identifying goods that are eligible for new export tax exemption, can the code used in VNACCS according to the table of exemption / reduction / non-tax codes.
- Enter the code of exemption / reduction / non-tax on the corresponding criteria on the registration screen for import declaration (IDA).
- In case goods subject to import tax exemption subject to DMMT registration on VNACCS (TEA), they must enter both tax exemption code and DMMT number, the order number in DMMT registered on VNACCS.
- In case of goods subject to tax exemption Imports subject to DMMT registration but manual registration outside VNACCS must enter the tax-free code and write the DMMT number in the notes section.

### f. Goods subject to value added tax

- The determination of value-added goods and tax rates is not based on the Value Added Tax Code; but must comply with relevant documents and guidelines.
- Only after determining the specific goods and tax rates according to the prescribed documents, new relevant instructions apply the code used in VNACCS according to the Value Added Tax Tariff.
- Enter the value-added tax code in the corresponding index on the registration screen for import declaration (IDA).

# g. Enterprises that do not meet the conditions for registering declarations (due to overdue debts exceeding 90 days or enterprises dissolving, going bankrupt, suspending business, ...)

The system automatically refuses to issue a declaration number and gives an error to the person who declares the refusal to receive the declaration. However, if imported goods directly serve security and defense, prevention of natural disasters, epidemics, emergency relief, humanitarian aid, non-refundable aid. The system still accepts the registration of the declaration even if the business is on the list above.

## h. Register for a separate guarantee before issuing a declaration number (guarantee under the bill of lading / invoice)

The bill of lading number or invoice number registered in the guarantee document must match the bill of lading / invoice number declared on the input screen.

If registering a separate guarantee after the system issues the declaration number, the number of declarations registered in the guarantee document must match the number of the declaration of the granted system.

### i. Same goods but taxes have different tax payment deadlines

The system will automatically issue documents to record the tax payable corresponding to each tax payment deadline. In case the person declaring to fill the procedures for importing many goods but the items have different tax payment time limit, the declarers will have to declare on different declarations corresponding to each tax payment time limit.

#### 2. Current status of imported FCL clearance process at Cat Lai Port

If the customs clearance process is well implemented, up to 95% of shipments will be handled smoothly and quickly with reasonable cost. Diagram of customs clearance for import of imported FCL new Cat Lai port.

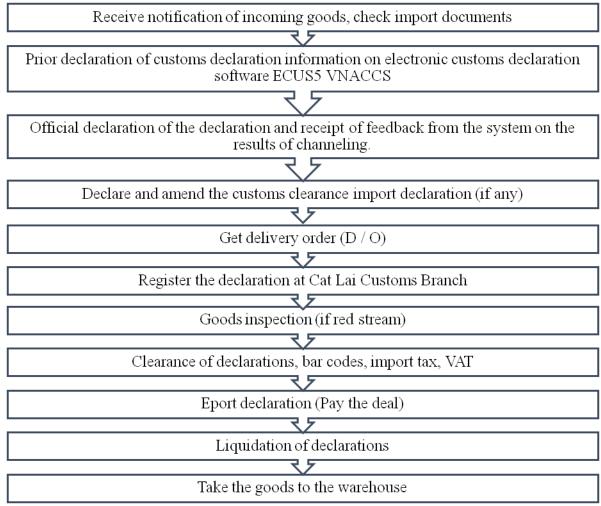


Figure-2. Process of customs clearance of goods(Sultan, 2018)

## a. Checking the necessary documents for customs declaration: The dossier of preparation for import customs declaration includes:

- 1) Sales contract
- 2) Commercial Invoice
- 3) Packing list
- 4) Certificate of Origin
- 5) Arrival Notice
- 6) Bill of lading

## b. Declare the customs declaration information on e-customs declaration software ECUS5 VNACCS and pay tax declaration

Voucher staff in charge of shipment conduct e-customs declaration with ECUS 5 VNACCS software provided by Thai Son Technology Development Company Limited (English et al., 2017).

The customs declarant declares the import information by IDA service before registering the import declaration. Once fully declared on the IDA screen (133 indicators), sent to VNACCS system, the system will automatically issue numbers, automatically export targets related to tax rates, names corresponding to the code entered (for example, the name of the importing country corresponding to the country code, the name of the importer corresponding to the business code ...), automatically calculate the criteria related to value, tax ... and feedback return to the customs declarant at the IDC declaration screen.

When the system grants a number, the IDA import information declaration is stored on VNACCS system.

## c. Official declaration of the declaration and receipt of feedback from the system on the results of channeling.

Documentary staff made a formal declaration of IDC declarations and obtained the results of streaming and clearance. The e-customs system will receive and issue the number of import declarations. Receive feedback of the system on the results of the flow, location, form and extent of actual inspection of goods (if any).

The results of threading are divided into 3 cases: green, yellow and red

Attach required documents to V5 in accordance with Circular 39/2018 / TT-BTC. Attached documents include:

- + Bill of Lading
- + Invoice
- + Import license (if any)
- + Certification of origin (if any)
- + List container
- + Other documents (if any)

### d. Declare and amend the customs clearance import declaration (if any)

The declaration of amendments and supplements in customs clearance is made after registering the declaration before the customs clearance of goods. In order to make additional declarations in customs clearance, customs declarants use the EDD operation to get back information of import declaration forms to fix (Only fix Yellow or Red streaming declaration according to the criteria in Circular 39 / 2018 / TT-BTC). In case of a green channel declaration, it is necessary to make post-clearance clearance by AMA operation.

### e. Get the D / O command

Prepare Documents: Notice of arrival, Bill of lading, letter of introduction of the receiving company on the notice of arrival. Before the ship docked for a day or two, the shipping company / Forwarder will send a Arrival Notice (AN). Note: Please read the requirements for obtaining D / O carefully in AN. Because some shipping lines are required to sign bill, some must be accompanied by AN.

### f. Register import declaration at port

*Green stream*: inspection code on the declaration is the number "1" - Customs clearance, customs declarants will take notice of the state budget remittance (Import tax and import VAT) and fees receivables (20,000 VND / declaration). After paying taxes / fees, carry out checking and printing the inventory of goods and barcode on the website of the General Department of Customs at the address below. Then proceed to take goods.

**Gold stream**: the check code on the declaration is the number "2" - Declaration of notification of the streaming results. We have to print the report of the distribution results with the same set of evidence.

If the set of documents is valid, the customs officer will conduct customs clearance on the system, the customs declarant needs to get the customs clearance result on the original customs declaration software, then get the tax / fee notice. must submit the same as the green channel declaration. After paying taxes, print out a bar code list of goods on the website of the General Department of Customs and take procedures to collect goods.

**Red stream**: the check code on the declaration is the number "3" - Declaration of notification of the streaming results. We do the same as the declaration of gold flow at the registration step, but after checking the valid documents, the customs officer will transfer the declaration to the Customs Department for inspection and assign Customs officers to inspect the reality. goods. Depending on the item and the test may be 10% or 100%.

#### g. Pay the deal

Currently, Cat Lai port is asking people to carry out the procedures to carry out the declaration and payment via E-PORT to carry out the procedures to take goods out of the port. Enter the number of declarations on the E-port, then "compare the declarations" and check the clearance status, if the "Customs clearance" column shows the word "Y", it means the Customs has completed customs clearance on the system. connected to the port,

Arriving at the port business office, you must submit a D / O, must record the declared E-port number and pay the money and receive the EIR (note the time to take the cont note on the EIR slip to avoid overdue).

### h. Liquidation of declarations

To the Office of the gate monitoring team:

- 2 customs clearance forms and bar codes printed on the General Department of Customs system
- EIR card

The Customs Supervision Officer will enter the declaration information on the system and then stamp on a copy of the barcode returned to the customs declarant.

### i. Delivered to the transporter

Deliver EIR notes or E-port codes and cont / slip coupons of shipping lines to container truck drivers to take goods in the port to the importer's warehouse and return empty containers to the Depot at the carrier's request.

#### i. Get back the bet

In case the carrier has a cont pay, the customs declarant must prepare the EIR at the reception of the cont and the EIR at the time of payment, adding cont and a referral letter to the shipping company to carry out the procedure for taking back the bet.

Note: In cases where containers are damaged or dirty ... shipping companies may charge for repair and cleaning of containers.

### 3. Assess the status of factors affecting imported FCL clearance process at Cat Lai port

### 3.1. Advantages

3.2. Disadvantages

Currently, the General Department of Customs in conjunction with Cat Lai port develops trading methods on the system to reduce the time for customs clearance of imported goods such as: Claim E-port and pay via bank, personal account or through separate App.

Perform online tax and customs clearance 24/7.

Customs software is constantly updated to upgrade the system and control import and export goods better. Expanding loading and unloading points at Cat port to drive new ports such as Phu Huu and Giang Nam ....

### Expanding founding and amounting points at cut port to drive new ports such as I ha I tau and

The main factor affecting the process of customs clearance of imported goods at Cat Lai port is the human factor. Many stages at Cat Lai port, which workers do not follow the process given by the port, are always looking for any reason to extend the time in order to get more "compensation". For example: If you want to transfer the cont to the inspection yard, the procedure must pay "fostering" for the port charter to bring the container to the desired place faster.

The customs system and E-port are in error, which leads to the inability to retrieve the goods even though the customs clearance is cleared.

The situation of import of goods is prohibited (old machinery, scrap ...) leading to container stagnation in the yard, affecting the process of importing other goods.

### 3.3. Reasons

Due to the increasing import situation of our country, it is imperative to have urgent solutions to facilitate the import process such as applying 4.0 technology, expanding ports and warehouses ....

Currently technology 4.0 in our country is in the development stage so it does not avoid shortcomings that the software can not meet the needs of users, leading to disconnection, unable to declare ... but problems This issue is all being handled very quickly, limiting the delay in processing goods.

Customs clearance staff do not know about the new circulars, customs regulations, ports ... also make a big factor affecting the clearance process.

### 4. Some solutions to complete customs clearance for FCL

## 4.1. Solution 1: Invest in building and upgrading the system of material facilities and information technology to support professional electronic customs declaration.

The renovation and upgrading of fiber optic cable system of the current internet is necessary, to speed up the progress of declaration, information processing and related procedures, avoiding the occurrence of good errors. Network crashes, helping companies save time.

The specific tasks that the company needs to perform such as: replacing or upgrading the entire modern computer system for employees, ensuring the new system has strong configuration, quick data processing, helping to declare Customs newspapers as well as other jobs are done easily and bring more efficiency. At the same time, establish a technical support department for customs declaration software for the company to ensure any problems or problems arising when using the software are handled promptly without work backlog.

## 4.2. Solution 2: Recruit more voucher staff and make backup declaration to limit errors in customs declaration process

The company needs to recruit more staff because of the pressure from the increasing work, the requirement of high accuracy and speed of document completion. Employees need to master professional

knowledge to read important information in different types of vouchers as well as know what kind of documents will be needed during which period to remind customers to send necessary documents. into reasonable time. Similar to recruiting IT staff mentioned above, the company can recruit itself and get support from HR companies.

In addition, it is necessary to monitor and update new regulations on customs procedures, changes in ecustoms declaration, especially tariffs. In order to avoid misidentification of HS codes, the voucher employee must type the English name of the item on the search engines, determine what goods are, the material, the size of the goods and then look up in the tariff.

Regularly give staff training on Customs operations. Always access to the latest technologies.

### 4.3. Solution 3: Establish good relationships with stakeholders

It is necessary to create a strong and good relationship with foreign partners and other related partners such as agents, shipping lines, service companies to get their help and cooperation in the delivery. and receive vouchers.

The company also needs to build more prestige with the Customs authorities to check the customs procedures without being strict. Usually, the actual inspection process takes a lot of time and is very cumbersome, obstructing the delivery of goods not in time of the delivery time on time both parties have agreed in the contract, so it should coordinate with Customs authorities so that the actual inspection is quick and accurate.

### 4.4. Solution 4: Standardize procedures for import goods clearance

The company needs to research and develop a standard process that is suitable for itself and still conforms to the general regulations of the State, reaching the standard of process management.

### 4.5. Solution 5: For customs authorities

Quickly deal with goods banned from importation that still exist in ports;

Allocating separate storage areas according to channels;

Encouraging and creating conditions for enterprises to declare customs before goods arrive at ports; Regularly hold a dialogue with the Enterprise.

### 4.6. Solution 6: For Businesses

Need to make the declaration before the Customs Declaration until the goods arrive at the port, the Enterprise can take out the goods (Green Channel). Or take the goods to the actual inspection area

Enterprises shall submit dossiers of registration for participation in tax preference programs at customs offices where enterprises are headquartered or where production and assembly plants are located to register for participation in tax incentive programs.

### III. Conclusion

The state must continue to improve the legal system, policies on taxes, customs procedures, administrative procedures ... to promote and develop foreign trade activities. At the same time, the State needs to have policies to encourage the development of the import and export industry and to support infrastructure investment companies such as building many international seaports.

The state needs to quickly complete the administrative procedures, especially the customs procedures, further renovate the management system between the relevant import and export departments to reduce the accompanying surcharges and helping enterprises to clear customs procedures quickly, saving costs and time such as completing import and export tariffs, limiting difficulties in the process of applying tax codes, by setting up tax bases only The nature of the goods instead of the current tariff is based on the nature and the purpose of use.

The State needs to invest appropriately to build facilities for shipping goods by sea such as building and expanding seaports, modernizing cargo handling and handling equipment. In addition, the State needs to invest to expand the railway line to meet international standards, upgrade and repair the roads and bridges system ... so that along with sea transport, the forwarder can carry out the transportation. Download multi-modal goods conveniently and easily to meet the increasing demands of customers.

### References

- [1]. Abdul Rahman, N. S. F., Ismail, A., & Lun, V. Y. H. (2016). Preliminary study on new container stacking/storage system due to space limitations in container yard. Maritime Business Review, 1(1), 21–39.
- [2]. Banomyong, R., Thai, V. V, & Yuen, K. F. (2015). Assessing the national logistics system of Vietnam. The Asian Journal of Shipping and Logistics, 31(1), 21–58.

- [3]. English, J., Madigan, R., & Norman, P. (2017). Slum Clearance: the social and administrative context in England and Wales. Routledge.
- [4]. Fiocchi, A., Fierro, V., La Marra, F., & Dahdah, L. A. (2016). The custom clearance of pro- and prebiotics in allergy prevention. Annals of Allergy, Asthma and Immunology. https://doi.org/10.1016/j.anai.2016.05.008
- [5]. Gligor, D., Tan, A., & Nguyen, T. N. T. (2018). The obstacles to cold chain implementation in developing countries: insights from Vietnam. The International Journal of Logistics Management, 29(3), 942–958.
- [6]. Le, T. M. H., Choi, H. R., Lee, K., Park, B. K., Alfaro, L., & Kim, D.-H. (2016). Information Sharing Status of the Port Community System in Vietnam. International Information Institute (Tokyo). Information, 19(11A), 5113.
- [7]. Peterson, J. (2017). An Overview of Customs Reforms to Facilitate Trade Introduction: The Changing Role of Customs. Journal of International Commerce and Economics.
- [8]. Shin, Y.-J., Oh, J.-S., Shin, S.-H., & Jang, H.-L. (2018). A Study on the Countermeasures of Shipping and Port Logistics Industry in Responding to the Progression of Fourth Industrial Revolution. Journal of Korean Navigation and Port Reserch, 42(5), 347–355.
- [9]. Sokolova, A. (2017). Challenges with features of customs clearance at the Russian-Finnish border: a case of GW Europe Oy.
- [10]. Sultan, T. (2018, October 23). Customs inspection and data processing system and method thereof for web-based processing of customs information. Google Patents.
- [11]. Tongzon, J. L., & Lee, S.-Y. (2016). Achieving an ASEAN single shipping market: shipping and logistics firms' perspective. Maritime Policy & Management, 43(4), 407–419.
- [12]. UNFCCC. (2012). Fact sheet: The Kyoto Protocol. Fact Sheet: The Kyoto Protocol.
- [13]. United Nations Framework Convention on Climate Change (UNFCCC). (2015). Status of Ratification of the Kyoto Protocol.
- [14]. Wang, J. J., & Cheng, M. C. B. (2015). Mature hub ports in the free trade environment, the way forward from a global supply chain perspective: an Asian case. Maritime Policy & Management, 42(5), 436–458.

IOSR Journal of Business and Management (IOSR-JBM) is UGC approved Journal with Sl. No. 4481, Journal no. 46879.

Van Tai Pham. "Solution to Complete the Process of Customized Full Container Load at Cat Lai Newport". IOSR Journal of Business and Management (IOSR-JBM), Vol. 21, No. 7, 2019, pp. -.62-71