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主旨：有關越南政府就廠商參展展示品之進口相關規定事，詳如  
說明，請查照並協助週知。

說明：

一、邇來本組訪視我國各公協會組團帶會員廠商來越參展時，  
獲諸多廠商反應參展品於海關通關時，常因未申請核准等  
理由遭索取小費，盼本組可協助洽蒐攜帶參展品來越之相  
關申請規定，俾供廠商參考遵循，謹臚列相關規定如下，  
敬請轉知我國各公協會參考：

(一)依據越南政府第08/2015/ND-CP號議定第53條第1項之規  
定(如附件1)，攜帶用於展覽或產品發表會之產品，  
須向越南海關提交申請暫時進口一再出口手續之文件，  
包括：

- 1、海關報關單；
- 2、運輸單(海運、空運或陸運)；
- 3、展覽主辦單位獲主管機關核定辦理該展之核准函(除  
產品發表會外)一影本；

國際貿易局 108/08/05



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4、進口許可證及相關法規所要求特定產品須進行特別檢測之書面結果通知(倘有規定)一正本。

(二)依據上述議定同條第4項之規定，暫時進口之參展品須於展覽結束之日起30日內再出口。

(三)依據越南政府第134/2016/ND-CP號議定第13條第1項規定(如附件2)，暫時進口之參展品可免除繳納進口關稅及營業稅(VAT)。

(四)依據越南法律規定，產品型錄、文宣印刷品、DVD、CD或VCD影帶等須接受越南文化局事前審查，核准後始能攜帶至越南。

二、建請轉知相關公協會參展廠商攜帶參展品及文宣品入境越南時應依規定事先申請獲准，以免通關時遭到海關刁難。隨函檢附本組洽蒐越南本地運輸商Trade-links Logistics & Services所彙整之參展品關務規定簡介資料如附件3，敬請參考。

正本：經濟部國際貿易局

副本：駐胡志明市辦事處經濟組、台灣貿易中心駐胡志明市辦事處

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Article 53. Customs procedures for temporary import -- re-export, temporary export -- re-import of commodities used for fair, exhibition or product launch events

1. Customs documentation that customs declarants must submit for temporarily imported -- re-exported commodities:

a) Customs declaration form issued by the Ministry of Finance;

b) Transport document, if cargos are conveyed by means of sea, air or rail transports: 01 copy;

c) The written permission certified by competent authorities to organize fair or exhibition events (except for temporarily imported -- re-exported commodities used for product launch events): 01 copy;

c) Import permit, written notification of the result of specialized examination required by relevant laws: 01 original.

2. Customs documentation that customs declarants must submit for temporarily exported -- re-imported commodities:

a) Customs declaration form issued by the Ministry of Finance;

c) The written permission certified by competent authorities to organize fair or exhibition events (except for temporarily exported -- re-imported commodities used for product launch events): 01 copy;

c) Export permit, written notification of the result of specialized examination required by relevant laws: 01 original.

3. Venues for completing customs formalities: At the Customs Sub-department where fair, exhibition or product launch events take place or the Customs Sub-department located at border gates.

4. Permitted period of temporary export -- re-import:

a) Temporarily imported commodities for fair, exhibition or product launch events that take place in Vietnam must be re-exported within 30-day period from the closing date of these events as registered with customs authorities;

b) Permitted period of temporary exportation of commodities for fair, exhibition or product launch events that take place in overseas countries shall be one year from the date on which such commodities are temporarily exported; if these commodities have not been re-imported within this period, these commodities shall be taxed or held liable for other financial obligations under Vietnamese regulations.

5. Customs procedures that customs declarants must follow shall conform to regulations laid down in Section 5 hereof.

6. Sale or gift of commodities at fair, exhibition or product launch events carried out under regulations laid down in Article 136, 137 of the Commerce Law must follow the customs procedures for import as stipulated by laws.

**Article 54. Temporarily imported – re-exported, temporarily exported – re-imported commodities used for work activities over a defined period of time**

1. Temporarily imported – re-exported, temporarily exported – re-imported commodities used for work activities over a defined period of time shall encompass: Commodities used for such work activities as conferences, seminars, scientific researches, education, sports competitions, cultural and arts performance, healthcare services, product research and development.

2. Customs documentation that customs declarants must submit for temporarily imported – re-exported commodities shall include:

a) Customs declaration form issued by the Ministry of Finance;

If customs declarants have to complete paper customs declaration in accordance with regulations laid down at Point e Clause 2 Article 25 hereof, they are required to submit 02 original customs declarations;

b) Transport document, if cargos are conveyed by means of sea, air or rail transports (except for hand luggage carried by inbound persons): 01 copy;

c) A written proof of participation in aforementioned work activities mentioned in Clause 1 of this Article: 01 copy;

c) Import permit, written notification of the result of specialized examination required by relevant laws: 01 original.

3. Customs documentation that customs declarants must submit for temporarily exported – re-imported commodities:

a) Customs declaration form issued by the Ministry of Finance;

If customs declarants have to complete paper customs declaration in accordance with regulations laid down at Point e Clause 2 Article 25 hereof, they are required to submit 02 original customs declarations;

c) A written proof of participation in aforementioned work activities mentioned in Clause 1 of this Article: 01 copy;

1. Raw materials, supplies, components, semi-finished products and finished products import for manufacture of domestic exports exempt from import duties specified in Clause 7 Article 16 of the Law on Export and import duties comprise:

- a) Raw materials, supplies (including those for manufacture of packages of exports), components, semi-finished products imported incorporated into the exports or used during the manufacture of exports without being incorporated into the exports;
- b) Imported finished products that are attached on exports or packed with exports as a whole;
- c) Components and parts imported for repair of exports under warranty;
- d) Goods imported as samples that are not traded or used.

2. Basis for determination of eligibility for duty exemption:

- a) The manufacturer of exports has a factory where exports are manufactured in Vietnam; owns or has the right to use machinery and equipment at the factory which is suitable for the raw materials, supplies and components imported for manufacture of exports and has notified the customs authority of the factory;
- b) The imported raw materials, supplies and components are used for manufacture of the exported products.

The value or quantity of imported raw materials, supplies and components exempt from duty is the actual value or quantity of raw materials, supplies and components used for manufacture of the products that are exported in reality and is determined when making a statement of raw materials, supplies and components imported for manufacture of exports in accordance with customs laws.

The taxpayer shall truthfully declare the value or quantity of raw materials, supplies and components that are used for manufacture of products that are imported in reality and granted duty exemption while following customs procedures.

3. Procedures for granting duty exemption are specified in Article 31 of this Decree.

#### Article 13. Exemption of duties on temporarily imported goods and temporarily exported goods

- 1. Goods that are temporarily imported and re-exported or temporarily exported and re-imported within a certain period of time shall be exempt from duties as prescribed in Clause 9 Article 16 of the Law on Export and import duties.
- 2. Goods that are temporarily imported or temporarily exported for repair or replacement as specified in Point c Clause 9 Article 16 of the Law on Export and import duties must

not change the shape, functions and basic features of the temporarily imported goods and must not be used to create other goods.

In case of goods replacement under warranty, the replacing item must have the same shape, functions and basic features of the replaced item.

3. Reusable equipment that are temporarily imported and re-exported or temporarily exported and re-imported to carry exports and imports comprise:

- a) Empty containers, with or without hooks;
- b) Flex tanks inside containers for storage of liquids;
- c) Other reusable equipment for storage of exports and imports.

4. Procedures for granting duty exemption are specified in Article 31 of this Decree.

In case of temporary import of goods, the taxpayer shall submit a guarantee letter issued by a credit institution or a document proving payment of deposit into the deposit account of the customs authority at a State Treasury if the guarantee letter has not been updated on the customs electronic data processing system.

Provisions of Article 4 of this Decree shall apply to provision of guarantee or depositing of import duties on temporarily imported goods.

#### Article 14. Exemption of duties on imported fixed assets of entities eligible for investment incentives

1. Imported fixed assets of an entity eligible for investment incentives are exempt from import duties as prescribed in Clause 11 Article 16 of the Law on Export and import duties.

2. Regarding an investment project a part of which is eligible for investment incentives, import fixed assets that are exclusively used for such part are exempt from import duties.

3. Regarding an investment project located in an administrative division provided with investment incentives but the project is not eligible, goods that are imported as fixed assets serving manufacturing activities of the project shall be exempt from import duties.

4. The Ministry of Planning and Investment shall establish criteria for identification of supplies that cannot be domestically manufactured.

The Ministry of Science and Technology shall establish criteria for identification of specialized vehicles used in technological line directly serving manufacturing activities of investment projects.

# **CUSTOM REGULATION FOR EXHIBITION CARGO**

Hanoi, Vietnam

Presented by

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## **1- GENERAL CUSTOMS REGULATIONS FOR TEMPORARY IMPORTATION**

- Exhibitors participate the shows will be allowed to import their exhibits and expo materials on temporary import basic. All the shipments for the show will be imported on temporary basic if there is no other pre-arrangement or instruction. Exhibitors will not have to pay for import tax & VAT if cargo on temporary import and re-export all after the show closes.
- All exhibits or materials temporarily imported for the shows **MUST be re-exported** or be **transferred to Customs Bonded warehouse** not later than **30 days** from the show close date. If exhibitors require a longer period for cargo on temporary importation, cargo must be transferred to customs bonded warehouse and this operation & procedure will be offered and charged accordingly.
- Exhibits or promotional materials consumed or given away during the show will be subject to import tax & VAT. We will provide customs conversion from temporary into permanent for these materials.
- Catalogue, brochure, printed materials and DVD, CD, VCD Video tapes are Censorship items. These items are subject to **Censorship Import License** and inspection. It takes up to 10 days to apply for the license so we suggest sending these materials via separate Courier parcel with much earlier arrival deadline for on time customs clearance. In case above materials sent together with other exhibits, please pack separately and declare details in the invoice & packing list.
- Please take note that imported of food stuff and beverage is very complicated and subject to special import license so do not include these items in your main exhibit shipment to avoid delaying in customs clearance.
- **ATA Carnet and bank guarantee are not acceptable method for temporary importation in Vietnam**

## **2- SPECIAL IMPORT LICENSE**

In case exhibits need to import permanently after exhibition, there are a range of "special products" need to apply special import license from relevant Ministry in Vietnam then under quality checking. Therefore, please send us a copy of packing list and invoice as soon as possible to check before sending cargo to Vietnam.

### **Common cases we have as below for your reference**

- 2.1. Catalogue, brochure, printed materials and DVD, CD, VCD Video tapes are Censorship items from Ministry of Culture, Sport and Tourism
- 2.2. Cosmetic - Chemical (kitchen cleaner, gel, glue, etc.), Medicine / Medical items – need to get Import license from Ministry of Health
- 2.3. Communication, transmitters and receivers-transmitters items need to get Import license from Ministry of Information and Communications
- 2.6. Fly cam, helicopter using in rural industry, etc. – need to get Import license from Ministry of Defense

2.7. Electrical products need to get Import license from Ministry of Industry and Trade, energy-saving labeling after quality check

2.9. Food & Beverage: need to get Import license from Ministry of Industry and Trade, Ministry of Health

2.10. Vehicles need to get Import license from Ministry of Industry and Trade.

**Other examples need to apply special import license**

- Precursors of explosives and industrial explosives
- Chemicals and products containing chemicals.
- Assorted fireworks for maritime safety.
- Veterinary drugs and veterinary drug materials for the first-time import registration in Vietnam.
- Biological, microbiological and chemical preparations used in veterinary registration for the first time in Vietnam.
- Plant protection drugs and raw materials for production of plant protection drugs outside the list are allowed to be used in Vietnam.
- Plant protection drugs, raw materials for production of plant protection drugs are on the list of restricted use.
- Livestock breeds on the list of those permitted for production and trading in Vietnam; insects of all kinds not available in Vietnam; sperm and embryos of domestic animals imported for the first time in Vietnam.
- Plant varieties and living organisms in the field of plant protection and other objects in the list of plant quarantine objects must be analyzed for pest risk before being imported into Vietnam.
- Plant varieties are not included in the list of plant varieties permitted for production and trading in Vietnam imported for research, assay, trial production or import for international cooperation purposes, as models for participation in development. exhibits, gifts or to carry out investment programs and projects.
- Animal feed and feed ingredients; Aquatic feeds and raw materials for aquatic feed production outside the list are allowed to circulate in Vietnam.
- Fertilizers outside the list are allowed to produce, trade and use in Vietnam.
- Genetic resources of plants, animals and microorganisms for scientific and technical research and exchange.
- Wild animals and plants need import control in accordance with the CITES Convention that Vietnam has committed to implement
- Raw materials for production of biological products, microbiology, chemicals, substances for treatment of environmental improvement in aquaculture.
- Conditional aquatic breeds.
- Live seafood as food in addition to the list of live aquatic species imported for food in Vietnam.
- Scrap.
- Types of publications (books, newspapers, magazines, pictures, photos, calendars).
- Postage stamps, postage stamp publications and postage stamp items.
- Radio equipment, transmitters and receivers-transmitters with radio frequency range from 9KHz to 400 GHz, capacity of 60mW or more
- System of making and typesetting for printing industry.
- Printers of all kinds (offset printing machines, Flexor printers, gravure printers) and color photocopiers.
- Cinematographic works and other audiovisual products, recorded on all materials.
- Plastic works, applied art, paintings, photography.
- Video game machines have a pay installment program and casino gaming equipment.
- Children toy.

- Narcotic drugs, psychotropic drugs, precursors used as drugs and radioactive drugs (including finished drugs in single and combined forms).
- Finished drugs for prevention and treatment for people, no registration number.
- Raw materials for production of medicines, pharmaceuticals, excipients, capsules, packaging in direct contact with medicines, new types used in Vietnam.
- Cosmetics directly affect human health.
- Vaccines and medical biologicals have no registration number.
- Medical equipment has the potential to directly affect human health, in addition to the list of imported products on demand.
- Insecticidal and germicidal chemicals and preparations for domestic and medical use.
- Insecticidal and germicidal chemicals and preparations for domestic and medical use have not yet been granted circulation registration certificates in Vietnam.
- Cosmetics which have not been issued with a number of received and imported Vouchers for research and testing.
- Metal billets used for casting and stamping metal coins.
- Vault doors (according to technical standards set by the State Bank of Vietnam).
- Money printing paper, ink
- Anti-counter presses and anti-counterfeit casts to use for money, payment checks and other types of valuable papers issued and managed by the banking industry.
- Money printer (according to technical standards announced by the State Bank of Vietnam).
- Metal casting and stamping machines (according to technical standards announced by the State Bank of Vietnam).
- Cars carrying 10 or more people, including drivers (armored vehicles without military weapons, except CKD form).
- Cars and other vehicles with engines designed primarily for carrying people (other than those of heading 87.02), including passenger cars with a common luggage compartment (station wagons) and racing cars (Wrapped type). Non-military steel weapons, except CKD form).
- Vehicles with engines for transporting goods (Armored types without military weapons, except CKD form).
- Other aircraft (for example, helicopters, airplanes); spacecraft (including satellites) and aircraft in orbit and propulsion vehicles to launch spacecraft (Only applicable to aircraft and helicopters not used in civil aviation without equipment installed - weapons to fight).
- Other weapons (for example, guns and pistols using springs, vapors or gas, batons), except those of heading 9307
- Other weapons types (paint guns, paintball guns, string guns).
- Pigments for painting art, schooling or painting signs, blending colors, decorative colors and similar colors in tablets, tubes, boxes, jars, trays or similar forms or packaging...

### **3- COURIER SERVICE SHIPMENT**

Exhibitors are required to check with Tradelinks Logistics & Services Co., Ltd before sending any materials via courier to the show. Wrong declaration and consignment will lead to delay in customs clearance and late delivery to the show site. Do not presume that using courier service your materials will be delivered on door to door service as some materials are subject to import, censorship import license and courier service will not apply those licenses on exhibitor's behalf.

### **4- HAND CARRY SHIPMENT**

Exhibitors are not recommended to hand carry exhibits items on their flight to Vietnam. However, if the quantity and weight is not big and items are not need any special import license, exhibits can be packed in passenger's luggage according to specific Airlines' regulation. Brand new / full-box items,

valuable items, etc. or a big amount of one type of goods can be requested to check from Airport Security or Airport Custom. Exhibitors should provide Invitation Letter / Booth contract to proof that the goods is for display in exhibition only. In some situation, exhibitor may need to pay duty and tax for the hand carry cargo.

#### **5- CUSTOMS REGULATIONS FOR SALES OF EXHIBITS**

- Exhibits imported on temporary basic for show display purpose could be sold after the show if importers have the license or function to import the cargo. The customs conversion from temporary into permanent import will take up to 10 working days.
- Cargo pending for customs conversion must be transferred back to customs bonded warehouse and can be released after conversion completed. Handling from stand to warehouse and warehouse handling, storage will be charged as per attached handling tariff.
- Vietnam customs will require new set of documents for customs conversion with supporting sale contract, import license, invoice and packing list with exact selling price and some of the products are subject to special import license, import quota so please consult with us on site for more details when you intend to sell cargo.
- Cargo sold to Foreign Invested Company is subject to different customs conversion process. Please contact us should you have any requirement for this kind of conversion.

Please contact our offices should you have any questions or need more assistance to ensure smooth handling of your exhibits and materials to the show.

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