

VIETNAM

1. Allgemeine Daten

Fläche: 331.212 km²

Einwohner: 97.34 Million (2020)

Währung: Vietnamesische Dong (VND)

EU-Mitglied: JA NEIN

2. Einfuhrbestimmungen

Wine importation in Vietnam is a conditional business whereby only entrepreneurs occupying business registration certificates of wine products distribution are capable of importation. Imported wine products may refer to either finished bottle/ can/ barrel wine products or semi-finished and ancillary materials for making finished wine in Vietnam. These distributors are also in charge of quality and food safety testing of imported wine. Wine is only imported through international borders. During importation, in addition to importation documents, enterprise must present an additional paper of authorization to be genuine distributor or importer of the wine manufacturer or agent contract of the exporting manufacturer, firm or organization.

Imported wine is obliged to application of Announcement on the Conformity to Technical Regulation before customs clearance and granted corresponding Receipt of Announcement on the Conformity to Technical Regulation. After that, Food Safety Inspection will be implemented on every coming consignment according to Vietnamese Law of food safety. Systematically, the import procedures are listed as bellow:

- Obtain sufficient business trading license
- Sample testing and Announcement on the Conformity to Technical Regulations before the consignment arriving
- Food safety inspection when the consignment arrive
- Customs declaration
- Register and label stamp in import border

3. Begleitdokumente

3.1 Importation of wine sample for product testing:

An initial step when importing wine into Vietnam is achieving satisfied result of sample testing. Every enterprises shall be entitled to import wine sample with the total volume not exceeding 3 liters/ alcohol label. The imported alcohol mentioned shall not be sold on the market. The import dossiers for wine sample normally include:

- Import Declaration form
- Commercial Invoice: Because this sample wine is imported without invoices and the buyer is not required to pay the seller, the declarant shall declare the customs value as instructed by the Ministry of Finance (MOF).
- Bill of Lading
- Certificate of Origin (C/O)
- Import license (submitted by importer)
- Any additional documents in special case

Wine sample is not subject to tax exemption. Therefore, the importer must declare and pay all taxes and duties (Import duty, Special Consumption Tax, Value Added Tax). The wine will be tested at the centers recognized by the Ministry of Health.

The product testing result is valid for 12 months. The processing time is from 5-7 working days.

3.2 Receipt of Announcement on the Conformity to Technical Regulations:

It is mandatory for imported wine to obtain the Receipt of Announcement on the Conformity to Technical regulation granted by a competent state authority before imported to prove that. All imported foodstuffs have to comply with regulations of state inspection on food safety applying to imported food. Vietnam Food Administration (VFA), a management agency of the Ministry of Health is in charge of processing dossier regarding application for Announcement on the Conformity to Technical Regulation for imported wine. The dossier comprises:

- Forms
- The product testing results within 12 months, including the criteria required by the respective technical standards, granted by competent agency.
- Label model of product circulated in the country of origin and auxiliary label in Vietnamese.
- Business registration certificate with the alcohol distribution line.
- Certificate of eligibility of food safety for the importing facilities.
- Samples of complete products for the products imported into Vietnam for the first time.
- A certificate conformity with standards of HACCP or ISO 22000 or equivalent in case the manufacturing facility having the quality management system certified as complying with HACCP or ISO 22000

Within 15 working days after receiving complete and valid dossiers, VFA must issue the Receipt of Announcement on the Conformity to Technical Regulation. In case of refusal, VFA must issue written replies stating clearly the reason therefor. The receipt will be valid for:

- 05 years for the products of the trading, manufacturing facilities having either HACCP, ISO 22000 or equivalent.
- 03 years for the products of trading, manufacturing facilities having no certificate mentioned above.

3.3 Food Safety Inspection

Alcohol beverages are only allowed circulating, consuming in Vietnamese market after being issued Notification of foodstuff of satisfaction of import requirements. A dossier of registering for state inspection includes:

- Registration form.
- Authentic copy of Receipt of Announcement on the Conformity to Technical Regulations.
- Import contract, packing list, bill of lading, invoice and declaration of import goods.

As imported wine is categorized as product under management and responsibilities of Ministry of Industry and Trade (MOIT), inspection agencies are the testing facilities appointed by them. The inspection procedures is applied for every single imported lot, divided to three different methods:

- Strict inspection: taking probability samples or taking doubtful points to test. In case of testing samples of two wine lot inspected constantly, with the result of meeting the import requirements, the next lot of the same kind, same origin will be applied to method of normal inspection.
- Normal inspection: taking random samples
- Simplified inspection: only taking representative samples to inspect labeling, uniformity of the imported goods lot.
- Simplified inspection by only inspecting dossier

If the inspected wines satisfy the import requirements, the state inspection agencies will issue Notification of foodstuff satisfaction on import requirements. In any case if the inspected goods fails to satisfy the import requirements, within 5 working days, the state agencies will send report of testing result as well as notification in foodstuffs un-satisfaction.

3.4 Customs Declaration

Import declarations must be submitted in advance or within 30 days on arrival through electronic data processing system of the Vietnam Automated Cargo and Port Consolidated System/Vietnam Customs Information System (VNACCS/VCIS). During peak time of wine consumption (near Lunar New Year), custom procedures clearance may take longer than usual.

- Customs declaration forms
- Commercial Invoice
- Bill of Lading
- Certificate of Origin
- Packing List
- Notification of inspection agency

4. Etikettierungs- und Verpackungsvorschriften

Under the Vietnamese laws, all imported alcohol in Vietnam has to be labelled sufficiently. Label contents and presentation of imported wine thereof, are mandatory to have:

- Name of good;
- “Nhà sản xuất” [Name and address of entity responsible for importer];
- “Nhập khẩu và chịu trách nhiệm hàng hóa” [Name and address of importer responsible for the goods];
- “Xuất xứ” [Origin of good];
- “Dung tích” [Quantity];
- “Nồng độ” [Ethanol content];
- “Hạn sử dụng” [Expired date] (if any);
- “Bảo quản” [Instruction for storage];
- Warnings (if any);
- Lot number (if any);

In like manner, the timeline for use shall be recorded with the following phrases:

- "hạn sử dụng" [expiry date],
- "sử dụng đến ngày" [use until date] or
- "sử dụng tốt nhất trước ngày" [best used before date].

Labels of domestically circulated goods must be presented in Vietnamese. In the case of imported goods, the compulsory contents in Vietnamese may be either printed on the original label or presented in a supplementary label attached to the original foreign language label prior to sale or circulation in the Vietnamese market. Distributors are completely in charge of label design, size and fonts as long as they are comply with the required regulation.

Besides label, stamp is also obligatory for imported wine. The sample of imported wine stamp will be guided MOF and distributed by local customs offices. Only importer/ distributor possessing valid alcohol trading license is allowed to buy alcohol stamp. For bottled wine imported through international border, enterprise shall carry out stamping imported wine on each bottle at their establishments and reporting to the customs office the specific serial number of the stamps and quantity used. For finished wine in barrel or tank imported for domestic bottling, enterprise will carry out stamping imported wine at bottling establishment before being marketed for consumption.

5. Einfuhrabgaben, Zölle und Steuern

Imported wine through international border entering Vietnam is subjected to customs duty, special consumption tax and VAT.

5.1. Zölle

The tariff rate imposed for imported wine from Europe; with the 4-digit HS code heading 2204 is 50%. However, as Europe-Vietnam Free Trade Agreement (EVFTA) had come into force on 1st of August, 2020, a specific tariff reduction schedule will be applied for this product category till completely duty free in 2027:

Based tariff rate	1/8/20	1/1/21	1/1/22	1/1/23	1/1/24	1/1/25	1/1/26	1/1/27
50%	43.75%	37.5%	31.25%	25%	18.75%	12.5%	6.25%	0%

The import duty as this stage is calculated by this formula:

Import duty= Import price * Import tariff rate

Assuming the price of a bottle of wine as stated on the invoice is 4 EUR (1)

*Hence, by 1/8/2020, the import tariff should be 43.75%, the import duty for the bottle of wine mentioned in section 5.1 is: $4 * 43.75 = 1.75$ EUR (2)*

5.2. Steuern

There is no other tax levied besides Special Consumption Tax and Value Added Tax.

5.3. Verbrauchssteuern

As wine is categorised under conditional business, wine is subject to Special Consumption Tax (SCT) according to Vietnamese regulation. Alcoholic beverages for less than 20% alcohol by volume is 35%.

The special consumption tax for imported wine is determined as:

$SCT = (\text{Import price} + \text{Import duties}) * SCT \text{ rate} = (\text{Import price} + \text{Import duties}) * 35\%$

*Applied to the case mentioned above, SCT will be: $(4+1.75)*35\%= 2.0125$ (3)*

5.4. Umsatz- (Mehrwert-) steuer

All the goods subjecting to trading and consuming in Vietnam is applied to Value Added Tax rate of 10%, thus $VAT = (\text{Import price} + \text{Import duty} + SCT) * 10\%$

*Accordingly, the VAT = $(4 + 1.75 + 2.0125) * 10\% = 0.7762$ (4)*

Price after all taxes and duties for one bottle of 4 EUR wine:

After tax price = Import price + Import duty + SCT + VAT = (1) + (2) + (3) + (4) = 8.538 EUR

6. Geschenksendungen, Mustersendungen, Reiseverkehr

6.1. Geschenksendungen

Imported wine as gift to individual and enterprise is still imposed to almost all of tax and duty categories.

Presents and Gifts are only eligible for import duty exemption under the Law on Import and Export Duty if that items not on the list of goods subject to SCT. Thus imported wine as gift is not exposed to import duty exemption only if the good is for security and defense purpose.

On the other hands, only present/ gift to state agencies, political organizations, socio-political organization, socio-professional organizations, and people's armed forces units in Vietnam will be exempt from SCT. Consequently imported wine as gift to individual or enterprise is subject to SCT.

Imported wine as gift/ present for individual according to the levels prescribed by the Government and other state agencies will be exempt from VAT. Other groups than those mentioned above will not benefit from VAT exemption.

6.2. Mustersendungen

Importation of wine to Vietnam as sample has to comply with all the required customs procedures as well as legal requirement as normal wine importation. Currently, as there is no specific regulations on technical inspection exemption for non-commercial imported goods, Austrian exporter who sending wine as samples to Vietnam is recommended to count all the customs and legal responsibilities ahead to prevent unwanted risks.

Imported wine as product sample delivering from foreign organization/ enterprise and individual to individual in Vietnam which values less than 1 000 000 VND or at higher value but obliged to total duty value of 100 000 VND is exempted for import duty.

Imported wine as product sample delivering from foreign organization/ enterprise and individual to organization/ enterprise in Vietnam, which values less than 30 000 000 VND is exempted for import duty.

6.3. Reiseverkehr

Each time a traveler immigrates under a passport issued by either a Vietnamese authority or foreign authority, duty-free allowance for maximum 1.5 liters of alcohol of $\geq 22\%$ ABV or 2.0 liters of alcohol of $< 22\%$ ABV is applied. This quota relates to both accompanied luggage, sent before or sent after the arrival.

7. Wichtige Adressen

Austrian Embassy	Mr. Hans-Peter GLANZER Prime Center, 8 th Fl., 53 Quang Trung Str., Hai Ba Trung Dist, Hanoi, Vietnam hanoi-ob@bmeia.gv.at
Austrian Embassy – Commercial Section	Mr. Dietmar SCHWANK Saigon Centre, Tower 1, Unit 1 Level 13, 65 Le Loi St., District 1, Ho Chi Minh City, Vietnam hochiminhcity@advantageaustria.org
General Department of Vietnam Customs	Block E3, Duong Dinh Nghe Str., Yen Hoa Ward, Cau Giay District, Hanoi, Vietnam tongcuchoiquan@customs.gov.vn
Vietnam Food Administration (VFA)	Alley 135, Nui Truc Str., Giang Vo Ward, Ba Dinh District, Hanoi, Vietnam vfa@vfa.gov.vn