

Cash-and-Carry Show:

- > Allowed to sell their exhibits on show floor (paid in US\$ or Vietnamese Dong).
- > Temporary Inbound Bond (T.I.B.) for goods to be imported into Vietnam WITHOUT upfront duty and tax payment.
- > Customs duties, taxes and VAT are only applied on SOLD items that will be settled with the customs officers on the last day of exhibition through the official forwarder and broker, Brink's.

Calculation method:

- Import Duty: Invoice CIF Price x Applicable Import Duty %
- Import VAT: (Invoice CIF Price + Applicable Import Duty) x VAT %

**LIST OF IMPORT DUTY AND IMPORT VAT RATES
(SUBJECT TO CHANGE IN CUSTOMS REGULATIONS)**

DESCRIPTION	IMPORT DUTY (%)					IMPORT VAT (%)
	MFN	CEPT/ ATIGA (Form D)	ACFTA (Form E)	AKFTA (Form AK)	VJEP (Form JV)	
Natural Loose Pearls and Natural Temporarily Strung Pearls	30	5	5	15	21	10
Loose Polished Diamonds	0	0	0	1	0	10
Loose Precious Stones	0	0	0	1	0	10
Silver jewelry	30	5	5	15	21	10
Gold jewelry	25	5	5	15	16	10
Articles of natural or cultured pearls, precious or semi-precious stones	30	5	5	15	21	10
Watches	15	0	5	15	16	10
Clocks	25	5	5	15	16	10

Exhibitors who plan to bring in different Exhibits to the Fair other than shown above are required to contact Brink's Vietnam in advance so that clarification can be made with Customs on the applicable rates to be applied and also whether such items are actually legally able to be brought into Vietnam.

- As shown above, the Import Duty Rate to be applied varies depending on their origin:
 - MFN: for goods imported from countries which have signed the MFN in commercial trading with Vietnam declared by the Exhibitor who is responsible for such declaration. Imported goods not included in the MFN list of countries will be subject to a tax rate of 150% of the MFN rate.
 - CEPT/ATIGA: for goods imported from ASEAN (10 countries) under AFTA scheduled from 2012-2014. C/O Form D is required.
 - ACFTA: under the Commercial Agreement between ASEAN-CHINA applied to goods imported from ASEAN + CHINA. C/O Form E is required.