











# Belgian Customs Counsellor for Vietnam

#### **EDDY DE CUYPER**





WWW.FIN.BELGIUM.BE

DOUANE EN ACCIJNZEN • FEDERALE OVERHEIDSDIENST FINANCIEN

# Belgium as part of the European Union – Customs Union

#### FREE TRANSPORT OF GOODS

"The Customs Union is a single trading area where all goods circulate freely, whether made in the EU or imported from outside."



- Customs Union
- 27 Member States
- Free internal trade
- No internal frontiers or taxes
- Common external tariff on goods entering the EU (Customs duties)
- One EU VAT system (Intra-community acquisition)



WWW.FIN.BELGIUM.BE

CUSTOMS AND EXCISES • FEDERAL PUBLIC SERVICE FINANCE



# Belgium, your gateway to Europe with CUSTOMS key link in the logistic chain

- EVFTA with reduced or without import-taxes
- ET14000 (VAT)
- Import procedure 4200 (EU VAT system)
- EDC (European Distribution Centers)
- AEO (Authorised Economic Operator)
- 3C (Customs Competence Center)
- SBA (System Based Approach)
- Facilitations

Belgian Customs = partner!

Marketing (Economic Support)

NaForNa (National Forum)



### IMPORT AND EXPORT IN EU/VIETNAM



FREE TRADE AGREEMENT EU - VIETNAM

The EU-Vietnam Free Trade Agreement entered into force on 1 August 2020

#### The trade agreement

- removes customs duties and other obstacles for import into Vietnam and EU;
- Makes it easier to trade in goods (electronics, food, pharmaceuticals, ....)

**Vietnam** removed 65% of its duties on EU goods the day the agreement entered into force. It will gradually remove the remainder by 2030.

The EU/BE removed immediately 85,6% and will progressively remove its duties on imports from Vietnam by 2027.



#### **IMPORT IN EU**

## **Generalised Scheme of Preferences** (EU – Developing countries)

#### **VIETNAM:**

- Before 1 august 2020 → GSP country (preferred duties) with Form A or REX-system
- 1 August 2020 → EVFTA
- 1 August 2020 till 31 December 2022 → GSP and the EVFTA in parallel, possibility to choose the preferred arrangement.
- 1 January 2023 → Standard GSP was ended for Viet Nam.
- 1 January 2023 until 31 July 2027 → EVFTA

  EVFTA duties > EU GSP rates dd. 31 July 2020 → GSP rates(31/07/20)



#### IMPORT AND EXPORT UNDER



FREE TRADE AGREEMENT EU - VIETNAM

To qualify for the preferential rate your product needs to comply with certain origin-rules

Origin is the 'economic nationality' of goods, based on complex rules.

A product is considered to be of "Origin" if it is:

wholly obtained OR

produced exclusively from materials originating OR

produced with <u>non-originating materials</u> if sufficient working or processing by fulfilling <u>product</u> specific rules.

HS code!!



#### IMPORT AND EXPORT UNDER



FREE TRADE AGREEMENT EU - VIETNAM

**Exporters from the EU** can self-declare that their product originates in the EU by providing a statement on origin that can be made out by:

- an exporter registered in the Registered Exporter System (REX).
- any exporter provided that the total value of the consignment does not exceed €6,000.

For products originating in **Vietnam**, **exporters** can use the following proofs of origin certificate of origin (EUR1)

- origin <u>declaration</u> made out by any <u>exporter</u> (value max. 6000€)
- Origin declaration by an exporter approved or registered in accordance with the legislation of Vietnam. (after Vietnam has notified such a system to the EU (this is not yet the case)).



#### **NON-ALTERATION**

transit through third countries possible if NOT:

- transformed;
- subject to operations other than preserving them in good condition or adding/affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing country.

Documentary proof of compliance with non-alteration (certificate of non-manipulation) may be required in case of doubt.

# Belgian Customs Attaché, your contact to Europe as key link for all your questions/ problems

### Information/advice/help

- EUVFTA (HS codes, taxes, origin, ....)
- import taxes (and eventual export taxes in VN)
- tax exemptions
- advanced rulings HS codes/valuation/ Origin
- customs import, export or transit procedures
- other **authorized customs procedures** (temporary import, inward processing, storage, ...)
- quarantaine, health certificates, procedures, ....
- labelling, permits, registration, priority customs treatment, ...
- blocked containers or shipments

Information/advice to companies, organizations for their business activities in the relations Vietnam – Belgium/EU.



Cooperation with Belgian Embassy and with the Regions (FIT, Awex, Hub.Brussels) and Belgian Food agency FASFC.



#### **CONTACT**

# Eddy DE CUYPER Customs Counsellor Indonesia, Vietnam, Singapore, Thailand & Malaysia

Embassy of Belgium Deutsche Bank Bld, 13th floor Jl. Imam Bonjol 80, Jakarta 10310

Mob: +62 81 1182 1030 (WA)

E-mail: Eddy.decuyper@minfin.fed.be