

# **SCHEDULE CLX - VIET NAM**

**SCHEDULE CLX - VIET NAM**

**This schedule is authentic only in the English language**

PART I - MOST-FAVOURLED-NATION TARIFF  
SECTION I – AGRICULTURAL PRODUCTS  
SECTION I-A - TARIFFS

**HEADNOTES:**

1. Viet Nam shall maintain:
  - e) No later than three years from the date of accession, its applied rate, including other duties and charges, for feed peas (HS 0713.10.90 for animal feed) at a level no higher than that for HS 2304 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil);
1. Where there is a rate indicated in the "Final Bound" column, the tariff reduction for that tariff line shall be implemented in equal annual stages beginning from 1 January following the date of accession of the Socialist Republic of Viet Nam to the WTO. Successive reductions shall be implemented on 1 January of each year until the final bound rate is reached as indicated in the "implementation" column. However, there are a few tariff lines that deviate from equal annual cuts, which are noted in the implementation column accordingly. The reduced rate will in each stage be rounded off to the first decimal.

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0101		Live horses, asses, mules and hinnies.											
0101.2		- Horses :											
0101.21.00		-- Pure-bred breeding animals			0						0	VNM/07	
0101.29.00		-- Other			5						0	VNM/07	
0101.30		- Asses											
0101.30.10		-- Pure-bred breeding animals			0						0	VNM/07	
0101.30.90		-- Other			5						0	VNM/07	
0101.90.00		- Other			5						0	VNM/07	
0102		Live bovine animals.											
0102.2		- Cattle :											
0102.21.00		-- Pure-bred breeding animals			0					AU, CA	0	VNM/07	
0102.29		-- Other											
0102.29.10		--- Oxen			10					CA	0	VNM/07	
0102.29.90		--- Other			5					AU, CA	0	VNM/07	
0102.3		- Buffalo :											
0102.31.00		-- Pure-bred breeding animals			0					AU, CA	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0102.39.00		-- Other			5					CA	0	VNM/07	
0102.90		- Other											
0102.90.10		-- Pure-bred breeding animals			0					AU, CA	0	VNM/07	
0102.90.90		-- Other			5					AU, CA	0	VNM/07	
0105		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.											
0105.1		- Weighing not more than 185 g :											
0105.11		-- Fowls of the species Gallus domesticus											
0105.11.10		--- Breeding fowls			0						0	VNM/07, WT/Let/1274	
0105.11.90		--- Other			10						0	VNM/07, WT/Let/1274	
0105.12		-- Turkeys											
0105.12.10		--- Breeding turkeys			0						0	VNM/07, WT/Let/1274	
0105.12.90		--- Other			10						0	VNM/07, WT/Let/1274	
0105.13		-- Ducks											
0105.13.10		--- Breeding ducklings			0						0	VNM/07, WT/Let/1274	
0105.13.90		--- Other			10						0	VNM/07, WT/Let/1274	
0105.14		-- Geese											
0105.14.10		--- Breeding goslings			0						0	VNM/07, WT/Let/1274	
0105.14.90		--- Other			10						0	VNM/07, WT/Let/1274	
0105.15		-- Guinea fowls											
0105.15.10		--- Breeding guinea fowls			0						0	VNM/07, WT/Let/1274	
0105.15.90		--- Other			10						0	VNM/07, WT/Let/1274	
0105.9		- Other :											
0105.94		-- Fowls of the species Gallus domesticus											

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0105.94.10		--- Breeding fowls			0						0	VNM/07, WT/Let/1274	
0105.94.20		--- Fighting cocks			5						0	VNM/07, WT/Let/1274	
0105.94.90		--- Other			10						0	VNM/07, WT/Let/1274	
0105.99		-- Other											
0105.99.10		--- Breeding ducks			0						0	VNM/07, WT/Let/1274	
0105.99.20		--- Other ducks			5						0	VNM/07, WT/Let/1274	
0105.99.30		--- Breeding geese, turkeys and guinea fowls			0						0	VNM/07, WT/Let/1274	
0105.99.40		--- Other geese, turkeys and guinea fowls			5						0	VNM/07, WT/Let/1274	
0106		Other live animals.											
0106.1		- Mammals :											
0106.11.00		-- Primates			5						0	VNM/07	
0106.12.00		-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)			5						0	VNM/07	
0106.13.00		-- Camels and other camelids (Camelidae)			5						0	VNM/07	
0106.14.00		-- Rabbits and hares			5						0	VNM/07	
0106.19.00		-- Other			5						0	VNM/07	
0106.20.00		- Reptiles (including snakes and turtles)			5						0	VNM/07	
0106.3		- Birds :											
0106.31.00		-- Birds of prey			5						0	VNM/07	
0106.32.00		-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)			5						0	VNM/07	
0106.33.00		-- Ostriches; emus (Dromaius novaehollandiae)			5						0	VNM/07	
0106.39.00		-- Other			5						0	VNM/07	
0106.4		- Insects :											
0106.41.00		-- Bees			5						0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0106.49.00		-- Other			5						0	VNM/07	
0106.90.00		- Other			5						0	VNM/07	
0207		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.											
0207.1		- Of fowls of the species Gallus domesticus :											
0207.11.00		-- Not cut in pieces, fresh or chilled			40					CA	0	VNM/07	
0207.12.00		-- Not cut in pieces, frozen			40					CA	0	VNM/07	
0207.13.00		-- Cuts and offal, fresh or chilled			40					CA	0	VNM/07	
0207.14.00		-- Cuts and offal, frozen			20					CA, US	0	VNM/07	
0207.2		- Of turkeys :											
0207.24.00		-- Not cut in pieces, fresh or chilled			40					CA	0	VNM/07	
0207.25.00		-- Not cut in pieces, frozen			40					CA	0	VNM/07	
0207.26.00		-- Cuts and offal, fresh or chilled			40					CA	0	VNM/07	
0207.27.00		-- Cuts and offal, frozen			20					CA, CN, US	0	VNM/07	
0207.4		- Of ducks :											
0207.41.00		-- Not cut in pieces, fresh or chilled			40					CA	0	VNM/07	
0207.42.00		-- Not cut in pieces, frozen			40					CA	0	VNM/07	
0207.43.00		-- Fatty livers, fresh or chilled			15					CA	0	VNM/07	
0207.44.00		-- Other, fresh or chilled			15					CA	0	VNM/07	
0207.45.00		-- Other, frozen			15					CA, CN	0	VNM/07	
0207.5		- Of geese :											
0207.51.00		-- Not cut in pieces, fresh or chilled			40					CA	0	VNM/07	
0207.52.00		-- Not cut in pieces, frozen			40					CA	0	VNM/07	
0207.53.00		-- Fatty livers, fresh or chilled			15					CA	0	VNM/07	
0207.54.00		-- Other, fresh or chilled			15					CA	0	VNM/07	
0207.55.00		-- Other, frozen			15					CA, CN	0	VNM/07	
0207.60		- Of guinea fowls											
0207.60.10		-- Not cut in pieces			40					CA	0	VNM/07	
0207.60.90		-- Other			15					CA, exCN	0	VNM/07	
0208		Other meat and edible meat offal, fresh, chilled or frozen.											

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0208.10.00		- Of rabbits or hares			10						0	VNM/07, WT/Let/1274	
0208.30.00		- Of primates			10						0	VNM/07, WT/Let/1274	
0208.40		- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)											
0208.40.10		- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)			10						0	VNM/07, WT/Let/1274	
0208.40.90		- - Other			5					AU, US	0	VNM/07, WT/Let/1274	
0208.50.00		- Of reptiles (including snakes and turtles)			10						0	VNM/07, WT/Let/1274	
0208.60.00		- Of camels and other camelids (Camelidae)			5					AU, US	0	VNM/07, WT/Let/1274	
0208.90		- Other											
0208.90.10		- - Frogs' legs			10						0	VNM/07, WT/Let/1274	
0208.90.90		- - Other			5					AU, US	0	VNM/07, WT/Let/1274	
0209		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.											
0209.10.00		- Of pigs			10					CA, US	0	VNM/07	
0209.90.00		- Other			10					CA, US	0	VNM/07	
0210		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.											
0210.1		- Meat of swine :											
0210.11.00		- - Hams, shoulders and cuts thereof, with bone in			10					CA, US	0	VNM/07	
0210.12.00		- - Bellies (streaky) and cuts thereof			10					CA, US	0	VNM/07	
0210.19.00		- - Other			10					CA, US	0	VNM/07	
0210.20.00		- Meat of bovine animals			15					CA	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0210.9		- Other, including edible flours and meals of meat or meat offal :											
0210.91.00		-- Of primates			20					CA	0	VNM/07	
0210.92.00		-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)			20					CA	0	VNM/07	
0210.93.00		-- Of reptiles (including snakes and turtles)			20						0	VNM/07	
0210.99.00		-- Other			20					CA	0	VNM/07	
0401		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.											
0401.10.00		- Of a fat content, by weight, not exceeding 1 %			18					AU, NZ	0	VNM/07	
0401.20.00		- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %			18					AU, NZ	0	VNM/07	
0401.40.00		- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %			18					AU, NZ	0	VNM/07	
0401.50.00		- Of a fat content, by weight, exceeding 10 %			18					AU, NZ	0	VNM/07	
0407		Birds' eggs, in shell, fresh, preserved or cooked.											
0407.1		- Fertilised eggs for incubation :											
0407.11.00		-- Of fowls of the species Gallus domesticus			0						0	VNM/07	
0407.19.00		-- Other			0						0	VNM/07	
0407.2		- Other fresh eggs :											
0407.21.00		-- Of fowls of the species Gallus domesticus			80						0	VNM/07	
0407.29.00		-- Other			80						0	VNM/07	
0407.90.00		- Others			80						0	VNM/07	
0603		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.											
0603.1		- Fresh :											
0603.11.00		-- Roses			20					NZ	0	VNM/07, WT/Let/1274	
0603.12.00		-- Carnations			20					NZ	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0603.13.00	--	Orchids			20					CN	0	VNM/07, WT/Let/1274	
0603.14.00	--	Chrysanthemums			20					NZ	0	VNM/07, WT/Let/1274	
0603.15.00	--	Lilies (Lilium spp.)			20					NZ	0	VNM/07, WT/Let/1274	
0603.19.00	--	Other			20					NZ	0	VNM/07, WT/Let/1274	
0603.90.00	-	Other			20					CN	0	VNM/07, WT/Let/1274	
0604		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.											
0604.20	-	Fresh											
0604.20.10	--	Mosses and lichens			20					CN	0	VNM/07	
0604.20.90	--	Other			20						0	VNM/07	
0604.90	-	Other											
0604.90.10	--	Mosses and lichens			20					CN	0	VNM/07	
0604.90.90	--	Other			20						0	VNM/07	
0709		Other vegetables, fresh or chilled.											
0709.20.00	-	Asparagus			15					CN, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0709.30.00	-	Aubergines (egg-plants)			15					DO, HN	0	VNM/07, WT/Let/1274	
0709.40.00	-	Celery other than celeriac			15					CN	0	VNM/07, WT/Let/1274	
0709.5	-	Mushrooms and truffles :											
0709.51.00	--	Mushrooms of the genus Agaricus			15					CN, NZ	0	VNM/07, WT/Let/1274	
0709.59.00	--	Other			15						0	VNM/07, WT/Let/1274	
0709.60	-	Fruits of the genus Capsicum or of the genus Pimenta											



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0709.60.10		-- Chillies, other than giant chillies			13					CN, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0709.60.90		-- Other			15					DO, HN, NZ	0	VNM/07, WT/Let/1274	
0709.70.00		- Spinach, New Zealand spinach and orache spinach (garden spinach)			15						0	VNM/07, WT/Let/1274	
0709.9		- Other :											
0709.91.00		-- Globe artichokes			13					CN, NZ	0	VNM/07, WT/Let/1274	
0709.92.00		-- Olives			13					CN, NZ	0	VNM/07, WT/Let/1274	
0709.93.00		-- Pumpkins, squash and gourds (Cucurbita spp.)			13					CN, NZ	0	VNM/07, WT/Let/1274	
0709.99.00		-- Other			13					CN, NZ	0	VNM/07, WT/Let/1274	
0713		Dried leguminous vegetables, shelled, whether or not skinned or split.											
0713.10		- Peas (Pisum sativum)											
0713.10.10		-- For sowing			0					CA	0	VNM/07	
0713.10.90		-- Other			20					NZ	0	VNM/07	Note 1
0713.20		- Chickpeas (garbanzos)											
0713.20.10		-- For sowing			0						0	VNM/07	
0713.20.90		-- Other			25						0	VNM/07	
0713.3		- Beans (Vigna spp., Phaseolus spp.) :											
0713.31		-- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek											
0713.31.10		--- For sowing			0					CN	0	VNM/07	
0713.31.90		--- Other			20					CN, NZ	0	VNM/07	
0713.32		-- Small red (Adzuki) beans (Phaseolus or Vigna angularis)											
0713.32.10		--- For sowing			0					DO, HN	0	VNM/07	
0713.32.90		--- Other			27					CN, DO, HN	0	VNM/07	
0713.33		-- Kidney beans, including white pea beans (Phaseolus vulgaris)											

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0713.33.10		--- For sowing			0					AR	0	VNM/07	
0713.33.90		--- Other			25					AR, NZ	0	VNM/07	
0713.34		-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )											
0713.34.10		--- For sowing			0						0	VNM/07	
0713.34.90		--- Other			20						0	VNM/07	
0713.35		-- Cow peas ( <i>Vigna unguiculata</i> )											
0713.35.10		--- For sowing			0						0	VNM/07	
0713.35.90		--- Other			20						0	VNM/07	
0713.39		-- Other											
0713.39.10		--- For sowing			0						0	VNM/07	
0713.39.90		--- Other			20						0	VNM/07	
0713.40		- Lentils											
0713.40.10		-- For sowing			0						0	VNM/07	
0713.40.90		-- Other			25						0	VNM/07	
0713.50		- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )											
0713.50.10		-- For sowing			0						0	VNM/07	
0713.50.90		-- Other			25						0	VNM/07	
0713.60		- Pigeon peas ( <i>Cajanus cajan</i> )											
0713.60.10		-- For sowing			0					CN	0	VNM/07	
0713.60.90		-- Other			25					AU, CN	0	VNM/07	
0713.90		- Other											
0713.90.10		-- For sowing			0					CN	0	VNM/07	
0713.90.90		-- Other			25					AU, CN	0	VNM/07	
0714		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.											
0714.10.00		- Manioc (cassava)			10					DO, HN	0	VNM/07	
0714.20.00		- Sweet potatoes			10					DO, HN	0	VNM/07	
0714.30.00		- Yams ( <i>Dioscorea</i> spp.)			10					DO, HN	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0714.40.00		- Taro ( <i>Colocasia</i> spp.)			10					DO, HN	0	VNM/07	
0714.50.00		- Yautia ( <i>Xanthosoma</i> spp.)			10					DO, HN	0	VNM/07	
0714.90.00		- Other			10					DO, HN	0	VNM/07	
0801		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.											
0801.1		- Coconuts :											
0801.11.00		-- Desiccated			30					DO, HN	0	VNM/07	
0801.12.00		-- In the inner shell (endocarp)			30					DO, HN	0	VNM/07	
0801.19.00		-- Other			30					DO, HN	0	VNM/07	
0801.2		- Brazil nuts :											
0801.21.00		-- In shell			30						0	VNM/07	
0801.22.00		-- Shelled			30						0	VNM/07	
0801.3		- Cashew nuts :											
0801.31.00		-- In shell			30					DO, HN	0	VNM/07	
0801.32.00		-- Shelled			25					DO, HN	0	VNM/07	
0802		Other nuts, fresh or dried, whether or not shelled or peeled.											
0802.1		- Almonds :											
0802.11.00		-- In shell			15					US	0	VNM/07, WT/Let/1274	
0802.12.00		-- Shelled			10					US	0	VNM/07, WT/Let/1274	
0802.2		- Hazelnuts or filberts ( <i>Corylus</i> spp.) :											
0802.21.00		-- In shell			20						0	VNM/07, WT/Let/1274	
0802.22.00		-- Shelled			20						0	VNM/07, WT/Let/1274	
0802.3		- Walnuts :											
0802.31.00		-- In shell			10					US	0	VNM/07, WT/Let/1274	
0802.32.00		-- Shelled			30						0	VNM/07, WT/Let/1274	
0802.4		- Chestnuts ( <i>Castanea</i> spp.) :											

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0802.41.00		-- In shell			30					CN	0	VNM/07, WT/Let/1274	
0802.42.00		-- Shelled			30					CN	0	VNM/07, WT/Let/1274	
0802.5		- Pistachios :											
0802.51.00		-- In shell			15					US	0	VNM/07, WT/Let/1274	
0802.52.00		-- Shelled			15					US	0	VNM/07, WT/Let/1274	
0802.6		- Macadamia nuts :											
0802.61.00		-- In shell			30						0	VNM/07, WT/Let/1274	
0802.62.00		-- Shelled			30						0	VNM/07, WT/Let/1274	
0802.70.00		- Kola nuts (Cola spp.)			30						0	VNM/07, WT/Let/1274	
0802.80.00		- Areca nuts			30						0	VNM/07, WT/Let/1274	
0802.90.00		- Other			30						0	VNM/07, WT/Let/1274	
0803		Bananas, including plantains, fresh or dried.											
0803.10.00		- Plantains			25					DO, HN, MX	0	VNM/07	
0803.90.00		- Other			25					DO, HN, MX	0	VNM/07	
0808		Apples, pears and quinces, fresh.											
0808.10.00		- Apples			10					AR, AU, CN, NZ, US	0	VNM/07	
0808.30.00		- Pears			10					AR, AU, CN, NZ, US	0	VNM/07	
0808.40.00		- Quinces			10					AR, AU, CN, NZ, US	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0809		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.											
0809.10.00		- Apricots			20					AU, NZ	0	VNM/07	
0809.2		- Cherries :											
0809.21.00		- - Sour cherries (Prunus cerasus)			10					NZ, US	0	VNM/07	
0809.29.00		- - Other			10					NZ, US	0	VNM/07	
0809.30.00		- Peaches, including nectarines			20					AU, CN	0	VNM/07	
0809.40.00		- Plums and sloes			20					AU, CN	0	VNM/07	
0810		Other fruit, fresh.											
0810.10.00		- Strawberries			15					MX, NZ	0	VNM/07, WT/Let/1274	
0810.20.00		- Raspberries, blackberries, mulberries and loganberries			15					NZ	0	VNM/07, WT/Let/1274	
0810.30.00		- Black, white or red currants and gooseberries			25					CN, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0810.40.00		- Cranberries, bilberries and other fruits of the genus Vaccinium			15					NZ	0	VNM/07, WT/Let/1274	
0810.50.00		- Kiwifruit			7					NZ	0	VNM/07, WT/Let/1274	
0810.60.00		- Durians			30						0	VNM/07, WT/Let/1274	
0810.70.00		- Persimmons			25					CN, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0810.90		- Other											
0810.90.10		- - Longans			30					CN, DO, HN	0	VNM/07, WT/Let/1274	
0810.90.20		- - Lychees			30					CN, DO, HN	0	VNM/07, WT/Let/1274	
0810.90.90		- - Other			25					CN, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0904		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.											
0904.1		- Pepper :											
0904.11.00		- - Neither crushed nor ground			20					DO, HN	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0904.12.00		-- Crushed or ground			20					DO, HN	0	VNM/07	
0904.2		- Fruits of the genus Capsicum or of the genus Pimenta :											
0904.21.00		-- Dried, neither crushed nor ground			20					DO, HN	0	VNM/07	
0904.22.00		-- Crushed or ground			20					DO, HN	0	VNM/07	
0905		Vanilla.											
0905.10.00		- Neither crushed nor ground			20						0	VNM/07	
0905.20.00		- Crushed or ground			20						0	VNM/07	
0907		Cloves (whole fruit, cloves and stems).											
0907.10.00		- Neither crushed nor ground			20					DO, HN	0	VNM/07	
0907.20.00		- Crushed or ground			20					DO, HN	0	VNM/07	
0908		Nutmeg, mace and cardamoms.											
0908.1		- Nutmeg :											
0908.11.00		-- Neither crushed nor ground			20						0	VNM/07	
0908.12.00		-- Crushed or ground			20						0	VNM/07	
0908.2		- Mace :											
0908.21.00		-- Neither crushed nor ground			20						0	VNM/07	
0908.22.00		-- Crushed or ground			20						0	VNM/07	
0908.3		- Cardamoms :											
0908.31.00		-- Neither crushed nor ground			20					DO, HN	0	VNM/07	
0908.32.00		-- Crushed or ground			20					DO, HN	0	VNM/07	
0909		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.											
0909.2		- Seeds of coriander :											
0909.21.00		-- Neither crushed nor ground			15						0	VNM/07	
0909.22.00		-- Crushed or ground			15						0	VNM/07	
0909.3		- Seeds of cumin :											
0909.31.00		-- Neither crushed nor ground			15						0	VNM/07	
0909.32.00		-- Crushed or ground			15						0	VNM/07	
0909.6		- Seeds of anise, badian, caraway or fennel; juniper berries :											
0909.61.00		-- Neither crushed nor ground			15						0	VNM/07	
0909.62.00		-- Crushed or ground			15						0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0910		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.											
0910.1		- Ginger :											
0910.11.00		-- Neither crushed nor ground			15					DO, HN	0	VNM/07, WT/Let/1274	
0910.12.00		-- Crushed or ground			15					DO, HN	0	VNM/07, WT/Let/1274	
0910.20.00		- Saffron			15						0	VNM/07, WT/Let/1274	
0910.30.00		- Turmeric (curcuma)			15						0	VNM/07, WT/Let/1274	
0910.9		- Other spices :											
0910.91.00		-- Mixtures referred to in Note 1 (b) to this Chapter			15						0	VNM/07, WT/Let/1274	
0910.99.00		-- Other			15					DO, HN	0	VNM/07, WT/Let/1274	
1001		Wheat and meslin.											
1001.1		- Durum wheat :											
1001.11.00		-- Seed			5					AU, CA	0	VNM/07	
1001.19.00		-- Other			5					AU, CA	0	VNM/07	
1001.9		- Other :											
1001.91.00		-- Seed			5					AU, CA, exAR, exUS	0	VNM/07	
1001.99.00		-- Other			5					AU, CA, exAR, exUS	0	VNM/07	
1002		Rye.											
1002.10.00		- Seed			3						0	VNM/07	
1002.90.00		- Other			3						0	VNM/07	
1003		Barley.											
1003.10.00		- Seed			3					AU	0	VNM/07	
1003.90.00		- Other			3					AU	0	VNM/07	
1004		Oats.											
1004.10.00		- Seed			3						0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
1004.90.00		- Other			3						0	VNM/07	
1007		Grain sorghum.											
1007.10.00		- Seed			5					AR	0	VNM/07	
1007.90.00		- Other			5					AR	0	VNM/07	
1008		Buckwheat, millet and canary seeds; other cereals.											
1008.10.00		- Buckwheat			5						0	VNM/07	
1008.2		- Millet :											
1008.21.00		- - Seed			5						0	VNM/07	
1008.29.00		- - Other			5						0	VNM/07	
1008.30.00		- Canary seeds			10					CA	0	VNM/07	
1008.40.00		- Fonio (Digitaria spp.)			5						0	VNM/07	
1008.50.00		- Quinoa (Chenopodium quinoa)			5						0	VNM/07	
1008.60.00		- Triticale			5						0	VNM/07	
1008.90.00		- Other cereals			5						0	VNM/07	
1102		Cereal flours other than of wheat or meslin.											
1102.20.00		- Maize (corn) flour			15					SV	0	VNM/07, WT/Let/1274	
1102.90.00		- Other			15						0	VNM/07, WT/Let/1274	
1201		Soya beans, whether or not broken.											
1201.10.00		- Seed			0					AR, CA, US	0	VNM/07	
1201.90.00		- Other			5					AR, CA, PY, US	0	VNM/07	
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.											
1202.30		- Seed											
1202.30.10		- - In shell			0						0	VNM/07	
1202.30.90		- - Other			10						0	VNM/07	
1202.4		- Other :											
1202.41.00		- - In shell			10						0	VNM/07	
1202.42.00		- - Shelled, whether or not broken			10						0	VNM/07	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
1207		Other oil seeds and oleaginous fruits, whether or not broken.											
1207.10.00		- Palm nuts and kernels			10						0	VNM/07, WT/Let/1274	
1207.2		- Cotton seeds :											
1207.21.00		-- Seed			5						0	VNM/07, WT/Let/1274	
1207.29.00		-- Other			5						0	VNM/07, WT/Let/1274	
1207.30.00		- Castor oil seeds			10						0	VNM/07, WT/Let/1274	
1207.40.00		- Sesamum seeds			10						0	VNM/07, WT/Let/1274	
1207.50.00		- Mustard seeds			5					CA	0	VNM/07, WT/Let/1274	
1207.60.00		- Safflower (Carthamus tinctorius) seeds			10						0	VNM/07, WT/Let/1274	
1207.70.00		- Melon seeds			10						0	VNM/07, WT/Let/1274	
1207.9		- Other :											
1207.91.00		-- Poppy seeds			10						0	VNM/07, WT/Let/1274	
1207.99.00		-- Other			10						0	VNM/07, WT/Let/1274	
1212		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.											
1212.2		- Seaweeds and other algae :											
1212.21.00		-- Fit for human consumption			10						0	VNM/07, WT/Let/1274	
1212.29.00		-- Other			10						0	VNM/07, WT/Let/1274	
1212.9		- Other :											

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
1212.91.00		-- Sugar beet			10						0	VNM/07, WT/Let/1274	
1212.92.00		-- Locust beans (carob)			10						0	VNM/07, WT/Let/1274	
1212.93		-- Sugar cane											
1212.93.10		--- For sowing			0						0	VNM/07, WT/Let/1274	
1212.93.90		--- Other			10						0	VNM/07, WT/Let/1274	
1212.94.00		-- Chicory roots			10						0	VNM/07, WT/Let/1274	
1212.99.00		-- Other			10						0	VNM/07, WT/Let/1274	
1501		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.											
1501.10.00		- Lard			10					US	0	VNM/07	
1501.20.00		- Other pig fat			10					US	0	VNM/07	
1501.90.00		- Other			10					US	0	VNM/07	
1502		Fats of bovine animals, sheep or goats, other than those of heading 15.03.											
1502.10.00		- Tallow			10					AU, NZ, exUS	0	VNM/07	
1502.90.00		- Other			10					AU, NZ, exUS	0	VNM/07	
1701		Cane or beet sugar and chemically pure sucrose, in solid form.											
1701.1		- Raw sugar not containing added flavouring or colouring matter :											
1701.12.00		-- Beet sugar			100						0	VNM/07	
1701.13.00		-- Cane sugar specified in Subheading Note 2 to this Chapter			85					AU, CO, DO, HN, SV	0	VNM/07	
1701.14.00		-- Other cane sugar			85					AU, CO, DO, HN, SV	0	VNM/07	
1701.9		- Other :											

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
1701.91.00		-- Containing added flavouring or colouring matter			100						0	VNM/07	
1701.99.00		-- Other			85					CO	0	VNM/07	
2003		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.											
2003.10.00		- Mushrooms of the genus Agaricus			40					CN	0	VNM/07	
2003.90		- Other											
2003.90.10		-- Truffles			40					CN	0	VNM/07	
2003.90.90		--- Other			40						0	VNM/07	
2008		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.											
2008.1		- Nuts, ground-nuts and other seeds, whether or not mixed together :											
2008.11		-- Ground-nuts											
2008.11.10		--- Roasted nuts			30					US	0	VNM/07	
2008.11.20		--- Peanut butter			18					US	0	VNM/07	
2008.11.90		--- Other			20					US	0	VNM/07	
2008.19		-- Other, including mixtures											
2008.19.10		--- Cashew			35						0	VNM/07	
2008.19.90		--- Other			18					US	0	VNM/07	
2008.20.00		- Pineapples			40						0	VNM/07	
2008.30.00		- Citrus fruit			40						0	VNM/07	
2008.40		- Pears											
2008.40.1		-- Containing added sugar or other sweetening matter or spirits:											
2008.40.11		--- In airtight containers			35					AU	0	VNM/07	
2008.40.19		--- Other			35						0	VNM/07	
2008.40.9		-- Other:											
2008.40.91		--- In airtight containers			35					AU	0	VNM/07	
2008.40.99		--- Other			35						0	VNM/07	
2008.50.00		- Apricots			40						0	VNM/07	
2008.60.00		- Cherries			40						0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
2008.70.00		- Peaches, including nectarines			35						0	VNM/07	
2008.80.00		- Strawberries			35						0	VNM/07	
2008.9		- Other, including mixtures other than those of subheading 2008.19 :											
2008.91.00		- - Palm hearts			40						0	VNM/07	
2008.93.00		- - Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )			30						0	VNM/07	
2008.97		- - Mixtures											
2008.97.10		- - - Of stems, roots and other edible parts of plants			40						0	VNM/07	
2008.97.20		- - - Other, containing added sugar or other sweetening matter or spirits			30						0	VNM/07	
2008.97.90		- - - Other			30						0	VNM/07	
2008.99		- - Other											
2008.99.10		- - - Lychees			40						0	VNM/07	
2008.99.20		- - - Longans			40						0	VNM/07	
2008.99.30		- - - Of stems, roots and other edible parts of plants			40						0	VNM/07	
2008.99.40		- - - Other, containing added sugar or other sweetening matter or spirits:			30						0	VNM/07	
2008.99.90		- - - Other			30						0	VNM/07	
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.											
2009.1		- Orange juice :											
2009.11.00		- - Frozen			20					CA, DO, HN, US	0	VNM/07	
2009.12.00		- - Not frozen, of a Brix value not exceeding 20			30					AU	0	VNM/07	
2009.19.00		- - Other			30					AU, DO, HN	0	VNM/07	
2009.2		- Grapefruit (including pomelo) juice :											
2009.21.00		- - Of a Brix value not exceeding 20			35						0	VNM/07	
2009.29.00		- - Other			35						0	VNM/07	
2009.3		- Juice of any other single citrus fruit :											
2009.31.00		- - Of a Brix value not exceeding 20			35						0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
2009.39.00		-- Other			35					CA	0	VNM/07	
2009.4		- Pineapple juice :											
2009.41.00		-- Of a Brix value not exceeding 20			35						0	VNM/07	
2009.49.00		-- Other			35					DO, HN	0	VNM/07	
2009.50.00		- Tomato juice			35					CA	0	VNM/07	
2009.6		- Grape juice (including grape must) :											
2009.61.00		-- Of a Brix value not exceeding 30			35						0	VNM/07	
2009.69.00		-- Other			30					AR, AU	0	VNM/07	
2009.7		- Apple juice :											
2009.71.00		-- Of a Brix value not exceeding 20			30					AU	0	VNM/07	
2009.79.00		-- Other			25					AU, DO, HN, NZ	0	VNM/07	
2009.8		- Juice of any other single fruit or vegetable :											
2009.81.00		-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice			25					DO, HN, NZ, exCA, exSV, exUS	0	VNM/07	
2009.89.00		-- Other			25					DO, HN, NZ, exCA, exSV, exUS	0	VNM/07	
2009.90.00		- Mixtures of juices			25					AU, CA, DO, HN, NZ	0	VNM/07	
2403		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.											
2403.1		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :											
2403.11.00		-- Water pipe tobacco specified in Subheading Note 1 to this Chapter			100						0	VNM/07	
2403.19.00		-- Other			100						0	VNM/07	
2403.9		- Other :											

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
2403.91.00		-- "Homogenised" or "reconstituted" tobacco			100						0	VNM/07	
2403.99.00		-- Other			100						0	VNM/07	
3501		Casein, caseinates and other casein derivatives; casein glues.											
3501.10.00		- Casein			10					AU, NZ	0	VNM/07	
3501.90.00		- Other			10					NZ	0	VNM/07	
3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.											
3502.1		- Egg albumin :											
3502.11.00		-- Dried			10						0	VNM/07, WT/Let/1274	
3502.19.00		-- Other			10						0	VNM/07, WT/Let/1274	
3502.20.00		- Milk albumin, including concentrates of two or more whey proteins			10					AU, NZ	0	VNM/07, WT/Let/1274	
3502.90.00		- Other			10					AU, NZ	0	VNM/07, WT/Let/1274	
3504		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.											
3504.00.00		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.			5					US	0	VNM/07, WT/Let/1274	
3824		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.											
3824.60.00		- Sorbitol other than that of subheading 2905.44			10						0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
4101		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.											
4101.20.00		-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved			0					AU, NZ, US	0	VNM/07	
4101.50.00		-Whole hides and skins, of a weight exceeding 16 kg			0					DO, HN, NZ, US	0	VNM/07	
4101.90		- Other, including butts, bends and bellies											
4101.90.10		- - Whole hides and skins, split			0					AU, NZ, US	0	VNM/07	
4101.90.90		- - Other			5						0	VNM/07	

HS2012 changes related to tariff quotas

SCHEDULE CLX - VIET NAM

This schedule is authentic only in the English language

PART I - MOST-FAVOURLED-NATION TARIFF

SECTION I - Agricultural Products

SECTION I - B Tariff Quotas

Description of products	HS 2012 code	Quantity		Tariff rate (%)		Implementation From/To	Initial negotiating right	Other terms and conditions	
		Initial quota	Final quota	Initial quota	Final quota				
1	2	3A	3B	4A	4B	5	6	7	
Birds' eggs, in shell, fresh, preserved or cooked.	-- Of fowls Of the species Gallus domesticus	04072100*	30000 dozen		40	40	2007/2007	Final quota quantity: infinity 1. Administration Method A; 2. Annual growth rate for the quota volume is 5%.	
	-- Other	04072900*			40	40	2007/2007		
	- Others	04079000*			40	40	2007/2007		
Cane or beet sugar and chemically pure sucrose, in solid form.	-- Beet sugar	17011200	55000 mt		50	50	2007/2007	Final quota quantity: infinity 1. Administration Method A; 2. Imports of raw cane sugar (HS 1701.13 and HS 1701.14) that are processed and re-exported will not be counted against the commitment on sugar tariff rate quota quantities, and duty drawback will be provided for re-exported sugar in accordance with the laws and regulations of Vietnam. 3. Annual growth rate for the quota volume is 5%	
	-- Cane sugar specified in Subheading Note 2 to this Chapter	17011300*			30	25	2007/2009		AU, CO, DO, HN, SV
	-- Other cane sugar	17011400*			30	25	2007/2009		AU, CO, DO, HN, SV
	-- Containing added flavouring or colouring matter	17019100			60	60	2007/2007		
	---- White	17019911			60	60	2007/2007		CO
	---- Other	17019919			60	60	2007/2007		CO
	--- Other	17019990			60	60	2007/2007		CO

\* HS code related to HS2012 transposition



**SCHEDULE CLX - VIET NAM**

**This schedule is authentic only in the English language**

**PART I - MOST-FAVOURED-NATION TARIFF  
SECTION II – OTHER PRODUCTS**

**HEADNOTES:**

1. Where there is a rate indicated in the "Final Bound" column, the tariff reduction for that tariff line shall be implemented in equal annual stages beginning from 1 January following the date of accession of the Socialist Republic of Viet Nam to the WTO. Successive reductions shall be implemented on 1 January of each year until the final bound rate is reached as indicated in the "implementation" column. However, there are a few tariff lines that deviate from equal annual cuts, which are noted in the implementation column accordingly. The reduced rate will in each stage be rounded off to the first decimal.

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0301		Live fish.										
0301.1		- Ornamental fish :										
0301.11		-- Freshwater										
0301.11.10		--- Fish fry			15					0	VNM/07, WT/Let/1274	
0301.11.90		--- Other			20					0	VNM/07, WT/Let/1274	
0301.19		-- Other										
0301.19.10		--- Fish fry			15					0	VNM/07, WT/Let/1274	
0301.19.90		--- Other			20					0	VNM/07, WT/Let/1274	
0301.9		- Other live fish :										
0301.91.00		-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			20					0	VNM/07, WT/Let/1274	
0301.92.00		-- Eels (Anguilla spp.)			20					0	VNM/07, WT/Let/1274	
0301.93		-- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0301.93.10		--- Carp breeder			0					0	VNM/07, WT/Let/1274	
0301.93.90		--- Other			20					0	VNM/07, WT/Let/1274	
0301.94.00		-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)			20				exCN	0	VNM/07, WT/Let/1274	
0301.95.00		-- Southern bluefin tunas (Thunnus maccoyii)			20					0	VNM/07, WT/Let/1274	
0301.99		-- Other										
0301.99.1		--- Milkfish or lapu lapu fry:										
0301.99.11		---- For breeding			0					0	VNM/07, WT/Let/1274	
0301.99.19		---- Other			20				CN	0	VNM/07, WT/Let/1274	
0301.99.2		--- Other fish fry:										
0301.99.21		---- For breeding			0					0	VNM/07, WT/Let/1274	
0301.99.29		---- Other			20					0	VNM/07, WT/Let/1274	
0301.99.30		--- Other marine fish			20				CN	0	VNM/07, WT/Let/1274	
0301.99.40		--- Other fresh water fish			20					0	VNM/07, WT/Let/1274	
0302		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.										
0302.1		- Salmonidae, excluding livers and roes :										
0302.11.00		-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			10				NO, NZ	0	VNM/07, WT/Let/1274	Endnote 4-- 2008 - 26.7%, 2009 - 23.3%, 2010 - 20%, 2011 - 18.6%, 2012 - 15.7%, 2013 - 12.9%.
0302.13.00		-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)			10				NO, NZ	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0302.14.00		-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )			10				NO, NZ	0	VNM/07, WT/Let/1274	
0302.19.00		-- Other			20					0	VNM/07, WT/Let/1274	
0302.2		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes :										
0302.21.00		-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )			20					0	VNM/07, WT/Let/1274	
0302.22.00		-- Plaice ( <i>Pleuronectes platessa</i> )			20					0	VNM/07, WT/Let/1274	
0302.23.00		-- Sole ( <i>Solea</i> spp.)			20					0	VNM/07, WT/Let/1274	
0302.24.00		-- Turbots ( <i>Psetta maxima</i> )			15					0	VNM/07, WT/Let/1274	
0302.29.00		-- Other			15					0	VNM/07, WT/Let/1274	
0302.3		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes :										
0302.31.00		-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )			15				SV	0	VNM/07, WT/Let/1274	
0302.32.00		-- Yellowfin tunas ( <i>Thunnus albacares</i> )			15				SV	0	VNM/07, WT/Let/1274	
0302.33.00		-- Skipjack or stripe-bellied bonito			20				SV	0	VNM/07, WT/Let/1274	
0302.34.00		-- Bigeye tunas ( <i>Thunnus obesus</i> )			15				SV	0	VNM/07, WT/Let/1274	
0302.35		-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )										
0302.35.10		--- Pacific bluefin tunas ( <i>Thunnus orientalis</i> )			15				SV	0	VNM/07, WT/Let/1274	
0302.35.20		--- Atlantic bluefin tuna ( <i>Thunnus thynnus</i> )			15				MX, SV	0	VNM/07, WT/Let/1274	
0302.36.00		-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )			15				SV	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0302.39.00		-- Other			15				SV	0	VNM/07, WT/Let/1274	
0302.4		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus</i> spp.), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes :										
0302.41.00		-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )			20					0	VNM/07, WT/Let/1274	
0302.42.00		-- Anchovies ( <i>Engraulis</i> spp.)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.43.00		-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )			20					0	VNM/07, WT/Let/1274	
0302.44.00		-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )			15				NZ	0	VNM/07, WT/Let/1274	
0302.45.00		-- Jack and horse mackerel ( <i>Trachurus</i> spp.)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.46.00		-- Cobia ( <i>Rachycentron canadum</i> )			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.47.00		-- Swordfish ( <i>Xiphias gladius</i> )			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.5		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :										
0302.51.00		-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )			20					0	VNM/07, WT/Let/1274	
0302.52.00		-- Haddock ( <i>Melanogrammus aeglefinus</i> )			20					0	VNM/07, WT/Let/1274	
0302.53.00		-- Coalfish ( <i>Pollachius virens</i> )			20					0	VNM/07, WT/Let/1274	
0302.54.00		-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0302.55.00		-- Alaska Pollack (Theragra chalcogramma)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.56.00		-- Blue whittings (Micromesistius poutassou, Micromesistius australis)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.59.00		-- Other			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.7		- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :										
0302.71.00		-- Tilapias (Oreochromis spp.)			20					0	VNM/07, WT/Let/1274	
0302.72.00		-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)			20					0	VNM/07, WT/Let/1274	
0302.73.00		-- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)			20					0	VNM/07, WT/Let/1274	
0302.74.00		-- Eels (Anguilla spp.)			20					0	VNM/07, WT/Let/1274	
0302.79.00		-- Other			20					0	VNM/07, WT/Let/1274	
0302.8		- Other fish, excluding livers and roes :										
0302.81.00		-- Dogfish and other sharks			15				NZ	0	VNM/07, WT/Let/1274	
0302.82.00		-- Rays and skates (Rajidae)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.83.00		-- Toothfish (Dissostichus spp.)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.84.00		-- Seabass (Dicentrarchus spp.)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.85.00		-- Seabream (Sparidae)			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0302.89		-- Other										
0302.89.10		--- Marine fish			12				DO, HN, NZ	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0302.89.20		- - - Other			20					0	VNM/07, WT/Let/1274	
0302.90.00		- Livers and roes			20					0	VNM/07, WT/Let/1274	
0303		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.										
0303.1		- Salmonidae, excluding livers and roes :										
0303.11.00		- - Sockeye salmon (red salmon) (Oncorhynchus nerka)			15				CA, US	0	VNM/07, WT/Let/1274	
0303.12.00		- - Other Pacific salmon (Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)			12				NZ	0	VNM/07, WT/Let/1274	
0303.13.00		- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)			10				CA, NO	0	VNM/07, WT/Let/1274	
0303.14.00		- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			10				NO	0	VNM/07, WT/Let/1274	Endnote 4-- 2008 - 26.7%, 2009 - 23.3%, 2010 - 20%, 2011 - 18.6%, 2012 - 15.7%, 2013 - 12.9%.
0303.19.00		- - Other	30		15		2007	2017	NO	0	VNM/07, WT/Let/1274	Endnote 5-- 2008 - 26.7%, 2009 - 23.3%, 2010 - 20%, 2011 - 20%, 2012 - 20%, 2013 - 20%, 2014 - 19.5%, 2015 - 18%, 2016 - 16.5%.
0303.2		- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0303.23.00		-- Tilapias ( <i>Oreochromis</i> spp.)			20				AU, DO, HN	0	VNM/07, WT/Let/1274	
0303.24.00		-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)			20				AU, DO, HN	0	VNM/07, WT/Let/1274	
0303.25.00		-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )			20				AU, DO, HN	0	VNM/07, WT/Let/1274	
0303.26.00		-- Eels ( <i>Anguilla</i> spp.)			15					0	VNM/07, WT/Let/1274	
0303.29.00		-- Other			20				AU, DO, HN	0	VNM/07, WT/Let/1274	
0303.3		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes :										
0303.31.00		-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )			13				NO	0	VNM/07, WT/Let/1274	
0303.32.00		-- Plaice ( <i>Pleuronectes platessa</i> )			20					0	VNM/07, WT/Let/1274	
0303.33.00		-- Sole ( <i>Solea</i> spp.)			20				CA	0	VNM/07, WT/Let/1274	
0303.34.00		-- Turbots ( <i>Psetta maxima</i> )			15					0	VNM/07, WT/Let/1274	
0303.39.00		-- Other			15					0	VNM/07, WT/Let/1274	
0303.4		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes :										
0303.41.00		-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )			12				NZ	0	VNM/07, WT/Let/1274	
0303.42.00		-- Yellowfin tunas ( <i>Thunnus albacares</i> )			20				CN	0	VNM/07, WT/Let/1274	
0303.43.00		-- Skipjack or strip-bellied bonito			15					0	VNM/07, WT/Let/1274	
0303.44.00		-- Bigeye tunas ( <i>Thunnus obesus</i> )			20					0	VNM/07, WT/Let/1274	
0303.45		-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0303.45.10		-- Pacific bluefin tunas (Thunnus orientalis)			15					0	VNM/07, WT/Let/1274	
0303.45.20		-- Atlantic bluefin tuna (Thunnus thynnus)			20					0	VNM/07, WT/Let/1274	
0303.46.00		-- Southern bluefin tunas (Thunnus maccoyii)			15					0	VNM/07, WT/Let/1274	
0303.49.00		-- Other			15					0	VNM/07, WT/Let/1274	
0303.5		- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :										
0303.51.00		-- Herrings (Clupea harengus, Clupea pallasii)			10				NO	0	VNM/07, WT/Let/1274	Endnote 4-- 2008 - 26.7%, 2009 - 23.3%, 2010 - 20%, 2011 - 18.6%, 2012 - 15.7%, 2013 - 12.9%.
0303.53.00		-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)			20					0	VNM/07, WT/Let/1274	
0303.54.00		-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)			13				NO	0	VNM/07, WT/Let/1274	
0303.55.00		-- Jack and horse mackerel (Trachurus spp.)			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.56.00		-- Cobia (Rachycentron canadum)			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.57.00		-- Swordfish (Xiphias gladius)			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.6		- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :										
0303.63.00		-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)			14				CN	0	VNM/07, WT/Let/1274	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0303.64.00		-- Haddock ( <i>Melanogrammus aeglefinus</i> )			14					0	VNM/07, WT/Let/1274	
0303.65.00		-- Coalfish ( <i>Pollachius virens</i> )			14					0	VNM/07, WT/Let/1274	
0303.66.00		-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)			12				NZ	0	VNM/07, WT/Let/1274	
0303.67.00		-- Alaska Pollack ( <i>Theragra chalcogramma</i> )			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.68.00		-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.69.00		-- Other			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.8		- Other fish, excluding livers and roes :										
0303.81.00		-- Dogfish and other sharks			15				CA	0	VNM/07, WT/Let/1274	
0303.82.00		-- Rays and skates ( <i>Rajidae</i> )			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.83.00		-- Toothfish ( <i>Dissostichus</i> spp.)			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.84.00		-- Seabass ( <i>Dicentrarchus</i> spp.)			20					0	VNM/07, WT/Let/1274	
0303.89		-- Other										
0303.89.10		--- Marine fish			10				AU, DO, HN, NZ	0	VNM/07, WT/Let/1274	
0303.89.20		--- Other			20				AU, DO, HN	0	VNM/07, WT/Let/1274	
0303.90.00		- Livers and roes			12				US	0	VNM/07, WT/Let/1274	
0304		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.										
0304.3		- Fresh or chilled fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0304.31.00		-- Tilapias ( <i>Oreochromis</i> spp.)			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.32.00		-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.33.00		-- Nile Perch ( <i>Lates niloticus</i> )			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.39.00		-- Other			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.4		- Fresh or chilled fillets of other fish :										
0304.41.00		-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.42.00		-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.43.00		-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.44.00		-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.45.00		-- Swordfish ( <i>Xiphias gladius</i> )			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.46.00		-- Toothfish ( <i>Dissostichus</i> spp.)			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.49.00		-- Other			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.5		- Other, fresh or chilled :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0304.51.00		-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.52.00		-- Salmonidae			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.53.00		-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.54.00		-- Swordfish (Xiphias gladius)			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.55.00		-- Toothfish (Dissostichus spp.)			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.59.00		-- Other			15				DO, HN, NZ	0	VNM/07, WT/Let/1274	
0304.6		- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :										
0304.61.00		-- Tilapias (Oreochromis spp.)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.62.00		-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.63.00		-- Nile Perch (Lates niloticus)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.69.00		-- Other			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.7		- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0304.71.00		-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.72.00		-- Haddock (Melanogrammus aeglefinus)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.73.00		-- Coalfish (Pollachius virens)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.74.00		-- Hake (Merluccius spp., Urophycis spp.)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.75.00		-- Alaska Pollack (Theragra chalcogramma)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.79.00		-- Other			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.8		- Frozen fillets of other fish :										
0304.81.00		-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.82.00		-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.83.00		-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.84.00		-- Swordfish (Xiphias gladius)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.85.00		-- Toothfish (Dissostichus spp.)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.86.00		-- Herrings (Clupea harengus, Clupea pallasii)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.87.00		-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.89.00		-- Other			15				AR, DO, HN, NO, NZ	0	VNM/07, WT/Let/1274	
0304.9		- Other, frozen :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0304.91.00		-- Swordfish ( <i>Xiphias gladius</i> )			15				CN, NZ	0	VNM/07, WT/Let/1274	
0304.92.00		-- Toothfish ( <i>Dissostichus</i> spp.)			15				CN, NZ	0	VNM/07, WT/Let/1274	
0304.93.00		-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)			15				CN, NZ	0	VNM/07, WT/Let/1274	
0304.94.00		-- Alaska Pollack ( <i>Theragra chalcogramma</i> )			15				CN, NZ	0	VNM/07, WT/Let/1274	
0304.95.00		-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack ( <i>Theragra chalcogramma</i> )			15				CN, NZ	0	VNM/07, WT/Let/1274	
0304.99.00		-- Other			15				CN, NZ	0	VNM/07, WT/Let/1274	
0305		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.										
0305.10.00		- Flours, meals and pellets of fish, fit for human consumption			20					0	VNM/07	
0305.20.00		- Livers and roes of fish, dried, smoked, salted or in brine			20					0	VNM/07	
0305.3		- Fish fillets, dried, salted or in brine, but not smoked :										
0305.31.00		-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)			20					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0305.32.00		-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae			20					0	VNM/07	
0305.39.00		-- Other			20					0	VNM/07	
0305.4		- Smoked fish, including fillets, other than edible fish offal :										
0305.41.00		-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )			15					0	VNM/07	
0305.42.00		-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )			20					0	VNM/07	
0305.43.00		-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )			20					0	VNM/07	
0305.44.00		-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)			20					0	VNM/07	
0305.49.00		-- Other			20					0	VNM/07	
0305.5		- Dried fish, other than edible fish offal, whether or not salted but not smoked :										
0305.51.00		-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )			20					0	VNM/07	
0305.59.00		-- Other			20					0	VNM/07	
0305.6		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :										
0305.61.00		-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )			20					0	VNM/07	
0305.62.00		-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )			20					0	VNM/07	
0305.63.00		-- Anchovies ( <i>Engraulis</i> spp.)			20					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0305.64.00		-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)			20					0	VNM/07	
0305.69.00		-- Other			20					0	VNM/07	
0305.7		- Fish fins, heads, tails, maws and other edible fish offal :										
0305.71.00		-- Shark fins			20					0	VNM/07	
0305.72		-- Fish heads, tails and maws										
0305.72.1		--- Smoked										
0305.72.11		---- Pacific, Atlantic or Danube salmon			15					0	VNM/07	
0305.72.12		---- Herrings (Clupea harengus, Clupea pallasii)			20					0	VNM/07	
0305.72.19		---- Other			20					0	VNM/07	
0305.72.20		--- Dried, whether or not salted but not smoked			20					0	VNM/07	
0305.72.30		--- Salted but not dried or smoked and fish in brine			20					0	VNM/07	
0305.79		-- Other										
0305.79.1		--- Smoked										
0305.79.11		---- Pacific, Atlantic or Danube salmon			15					0	VNM/07	
0305.79.12		---- Herrings (Clupea harengus, Clupea pallasii)			20					0	VNM/07	
0305.79.19		---- Other			20					0	VNM/07	
0305.79.20		--- Dried, whether or not salted but not smoked			20					0	VNM/07	
0305.79.30		--- Salted but not dried or smoked and fish in brine			20					0	VNM/07	
0306		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.										
0306.1		- Frozen :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0306.11		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)										
0306.11.10		--- Smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.11.90		--- Other			15				AU, CN, DO, HN, NZ	0	VNM/07	
0306.12		-- Lobsters (Homarus spp.)										
0306.12.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.12.90		--- Other			20					0	VNM/07	
0306.14		-- Crabs										
0306.14.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.14.90		--- Other			15				CA	0	VNM/07	
0306.15		-- Norway lobsters (Nephrops norvegicus)										
0306.15.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.15.90		--- Other			20					0	VNM/07	
0306.16		-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)										
0306.16.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			30					0	VNM/07	
0306.16.90		--- Other			12				AR, AU, CO, DO, HN, NZ, SV, US	0	VNM/07	
0306.17		-- Other shrimps and prawns										
0306.17.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			30					0	VNM/07	
0306.17.90		--- Other			12				AR, AU, CO, DO, HN, NZ, SV, US	0	VNM/07	
0306.19		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption										
0306.19.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.19.90		--- Other			20					0	VNM/07	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0306.2		- Not frozen :										
0306.21		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)										
0306.21.10		--- Breeder			0				DO, HN	0	VNM/07	
0306.21.20		--- Other, live			10				AU, DO, HN, NZ	0	VNM/07	
0306.21.30		--- Fresh or chilled			15				AU, DO, HN	0	VNM/07	
0306.21.40		--- Smoked			35					0	VNM/07	
0306.21.90		--- Other			15				AU, DO, HN	0	VNM/07	
0306.22		-- Lobsters (Homarus spp.)										
0306.22.10		--- Breeder			0					0	VNM/07	
0306.22.20		--- Other, live			20					0	VNM/07	
0306.22.30		--- Fresh or chilled			20					0	VNM/07	
0306.22.40		--- Smoked			35					0	VNM/07	
0306.22.90		--- Other			20					0	VNM/07	
0306.24		-- Crabs										
0306.24.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.24.90		--- Other			20					0	VNM/07	
0306.25		-- Norway lobsters (Nephrops norvegicus)										
0306.25.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.25.90		--- Other			20				exCN	0	VNM/07	
0306.26		-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)										
0306.26.10		--- Breeder			0				DO, HN	0	VNM/07	
0306.26.20		--- Other, live			15				DO, HN	0	VNM/07	
0306.26.30		--- Fresh or chilled			15				DO, HN	0	VNM/07	
0306.26.40		--- Dried			20				DO, HN	0	VNM/07	
0306.26.50		--- Smoked			30					0	VNM/07	
0306.26.90		--- Other			20				DO, HN	0	VNM/07	
0306.27		-- Other shrimps and prawns										
0306.27.10		--- Breeder			0				DO, HN	0	VNM/07	
0306.27.20		--- Other, live			15				DO, HN	0	VNM/07	
0306.27.30		--- Fresh or chilled			15				DO, HN	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0306.27.40		--- Dried			20				DO, HN	0	VNM/07	
0306.27.50		--- Smoked			30					0	VNM/07	
0306.27.90		--- Other			20				DO, HN	0	VNM/07	
0306.29		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption										
0306.29.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			35					0	VNM/07	
0306.29.90		--- Other			20				exCN	0	VNM/07	
0307		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.										
0307.1		- Oysters :										
0307.11		-- Live, fresh or chilled										
0307.11.10		--- Live			12					0	VNM/07	
0307.11.20		--- Fresh or chilled			15					0	VNM/07	
0307.19		-- Other										
0307.19.10		--- Frozen			15					0	VNM/07	
0307.19.20		--- Dried, salted or in brine			15					0	VNM/07	
0307.19.30		--- Smoked			25				JP, NZ	0	VNM/07	
0307.2		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :										
0307.21.00		-- Live, fresh or chilled			20					0	VNM/07	
0307.29		-- Other										
0307.29.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			25				NZ, exJP	0	VNM/07	
0307.29.90		--- Other			15					0	VNM/07	
0307.3		- Mussels (Mytilus spp., Perna spp.) :										
0307.31		-- Live, fresh or chilled										
0307.31.10		--- Live			12				NZ	0	VNM/07	
0307.31.20		--- Fresh or chilled			15				NZ	0	VNM/07	
0307.39		-- Other										
0307.39.10		--- Frozen			10				NZ	0	VNM/07	
0307.39.20		--- Dried, salted or in brine			15					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0307.39.30		--- Smoked			25				JP, NZ	0	VNM/07	
0307.4		- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.) :										
0307.41		-- Live, fresh or chilled										
0307.41.10		--- Live			20					0	VNM/07	
0307.41.20		--- Fresh or chilled			15					0	VNM/07	
0307.49		-- Other										
0307.49.10		--- Frozen			10				DO, HN, NZ	0	VNM/07	
0307.49.20		--- Dried, salted or in brine			15				DO, HN	0	VNM/07	
0307.49.30		--- Smoked			25				JP, NZ	0	VNM/07	
0307.5		- Octopus ( <i>Octopus</i> spp.) :										
0307.51		-- Live, fresh or chilled										
0307.51.10		--- Live			20					0	VNM/07	
0307.51.20		--- Fresh or chilled			20				CN	0	VNM/07	
0307.59		-- Other										
0307.59.10		--- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			25				NZ, exJP	0	VNM/07	
0307.59.90		--- Other			20				DO, HN	0	VNM/07	
0307.60		- Snails, other than sea snails										
0307.60.10		-- Smoked, whether in shell or not, whether or not cooked before or during the smoking process			25				NZ, exJP	0	VNM/07	
0307.60.90		-- Other			20					0	VNM/07	
0307.7		- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiattellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :										
0307.71		-- Live, fresh or chilled										
0307.71.10		--- Live			20					0	VNM/07	
0307.71.20		--- Fresh or chilled			15				NZ	0	VNM/07	
0307.79		-- Other										
0307.79.10		--- Frozen			15				AR, NZ	0	VNM/07	
0307.79.20		--- Dried, salted or in brine			15				AR, NZ	0	VNM/07	
0307.79.30		--- Smoked			25				JP, NZ	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0307.8		- Abalone (Haliotis spp.) :										
0307.81		-- Live, fresh or chilled										
0307.81.10		--- Live			20					0	VNM/07	
0307.81.20		--- Fresh or chilled			15				NZ	0	VNM/07	
0307.89		-- Other										
0307.89.10		--- Frozen			15				AR, NZ	0	VNM/07	
0307.89.20		--- Dried, salted or in brine			15				AR, NZ	0	VNM/07	
0307.89.30		--- Smoked			25				NZ	0	VNM/07	
0307.9		- Other, including flours, meals and pellets, fit for human consumption :										
0307.91		-- Live, fresh or chilled										
0307.91.10		--- Live			20					0	VNM/07	
0307.91.20		--- Fresh or chilled			15				NZ	0	VNM/07	
0307.99		-- Other										
0307.99.10		--- Frozen			15				AR, NZ	0	VNM/07	
0307.99.20		--- Smoked			25				JP, NZ	0	VNM/07	
0307.99.90		--- Other			15				AR, NZ	0	VNM/07	
0308		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.										
0308.1		- Sea cucumbers (Stichopus japonicus, Holothurioidea) :										
0308.11		-- Live, fresh or chilled										
0308.11.10		--- Live			20					0	VNM/07	
0308.11.20		--- Fresh or chilled			15				NZ	0	VNM/07	
0308.19		-- Other										
0308.19.10		--- Frozen			15				AR, NZ	0	VNM/07	
0308.19.20		--- Dried, salted or in brine			20				AR	0	VNM/07	
0308.19.30		--- Smoked			25				JP, NZ	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0308.2		- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus) :										
0308.21		-- Live, fresh or chilled										
0308.21.10		--- Live			20					0	VNM/07	
0308.21.20		--- Fresh or chilled			15				NZ	0	VNM/07	
0308.29		-- Other										
0308.29.10		--- Frozen			15				AR, NZ	0	VNM/07	
0308.29.20		--- Dried, salted or in brine			15				AR, NZ	0	VNM/07	
0308.29.30		--- Smoked			25				JP, NZ	0	VNM/07	
0308.30		- Jellyfish (Rhopilema spp.)										
0308.30.10		-- Live			20					0	VNM/07	
0308.30.20		-- Fresh or chilled			15				NZ	0	VNM/07	
0308.30.30		-- Frozen			15				AR, NZ	0	VNM/07	
0308.30.40		-- Dried, salted or in brine			15				AR, NZ	0	VNM/07	
0308.30.50		-- Smoked			25				JP, NZ	0	VNM/07	
0308.90		- Other										
0308.90.10		-- Live			20					0	VNM/07	
0308.90.20		-- Fresh or chilled			15				NZ	0	VNM/07	
0308.90.30		-- Frozen			15				AR, NZ	0	VNM/07	
0308.90.40		-- Dried, salted or in brine			15				AR, NZ	0	VNM/07	
0308.90.50		-- Smoked			25				JP, NZ	0	VNM/07	
1604		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.										
1604.1		- Fish, whole or in pieces, but not minced :										
1604.11		-- Salmon										
1604.11.10		--- In airtight containers			30				CA	0	VNM/07	
1604.11.90		--- Other			30				CA, JP	0	VNM/07	
1604.12		-- Herrings										
1604.12.10		--- In airtight containers			30					0	VNM/07	
1604.12.90		--- Other			30				JP	0	VNM/07	
1604.13.00		-- Sardines, sardinella and brisling or sprats			30				CA	0	VNM/07	
1604.14.00		-- Tunas, skipjack and bonito (Sarda spp.)			30				JP	0	VNM/07	
1604.15.00		-- Mackerel			30				JP	0	VNM/07	
1604.16.00		-- Anchovies			35					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
1604.17.00		-- Eels			30				CA, JP	0	VNM/07	
1604.19.00		-- Other			30				CA, JP	0	VNM/07	
1604.20		- Other prepared or preserved fish										
1604.20.10		-- Sharks' fins, prepared and ready for use			20				JP, NZ	0	VNM/07	
1604.20.20		-- Fish sausages			30					0	VNM/07	
1604.20.9		-- Other:										
1604.20.91		--- In airtight containers			30				CA	0	VNM/07	
1604.20.99		--- Other			30				CA, JP	0	VNM/07	
1604.3		- Caviar and caviar substitutes :										
1604.31.00		-- Caviar			35				exCA	0	VNM/07	
1604.32.00		-- Caviar substitutes			35				exCA	0	VNM/07	
1605		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.										
1605.10.00		- Crab			35					0	VNM/07	
1605.2		- Shrimps and prawns :										
1605.21.00		-- Not in airtight container			30					0	VNM/07	
1605.29.00		-- Other			30					0	VNM/07	
1605.30.00		- Lobster			35					0	VNM/07	
1605.40.00		- Other crustaceans			35					0	VNM/07	
1605.5		- Molluscs :										
1605.51.00		-- Oysters			25				NZ, exJP	0	VNM/07	
1605.52.00		-- Scallops, including queen scallops			25				NZ, exJP	0	VNM/07	
1605.53.00		-- Mussels			25				NZ, exJP	0	VNM/07	
1605.54.00		-- Cuttle fish and squid			25				NZ, exJP	0	VNM/07	
1605.55.00		-- Octopus			25				NZ, exJP	0	VNM/07	
1605.56.00		-- Clams, cockles and arkshells			25				NZ, exJP	0	VNM/07	
1605.57.00		-- Abalone			25				NZ, exJP	0	VNM/07	
1605.58.00		-- Snails, other than sea snails			25				NZ, exJP	0	VNM/07	
1605.59.00		-- Other			25				NZ, exJP	0	VNM/07	
1605.6		- Other aquatic invertebrates :										
1605.61.00		-- Sea cucumbers			25				NZ, exJP	0	VNM/07	
1605.62.00		-- Sea urchins			25				NZ, exJP	0	VNM/07	
1605.63.00		-- Jellyfish			25				NZ, exJP	0	VNM/07	
1605.69.00		-- Other			25				NZ, exJP	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2528		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.										
2528.00.00		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.			3					0	VNM/07	
2710		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.										
2710.1		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :										
2710.12.00		-- Light oils and preparations			40					0	VNM/07	
2710.19		-- Other										
2710.19.20		--- Topped crudes			40					0	VNM/07	
2710.19.30		--- Carbon black feedstock oil			40					0	VNM/07	
2710.19.4		--- Lubricating oils and greases										
2710.19.41		---- Lubricating oil basestock			20					0	VNM/07	
2710.19.42		---- Lubricating oils for aircraft engines			15					0	VNM/07	
2710.19.43		---- Other lubricating oil			40					0	VNM/07	
2710.19.44		---- Lubricating greases			40					0	VNM/07	
2710.19.50		--- Hydraulic brake fluid			40					0	VNM/07	
2710.19.60		--- Oil for transformer or circuit breakers			40					0	VNM/07	
2710.19.7		--- Diesel fuel; fuel oils:										
2710.19.71		---- Automotive diesel fuel			40					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2710.19.72		---- Other diesel fuel			40					0	VNM/07	
2710.19.79		---- Fuel oils			40					0	VNM/07	
2710.19.81		--- Aviation turbine fuel (jet fuel) having a flash point of not less than 23o C			40					0	VNM/07	
2710.19.82		--- Aviation turbine fuel (jet fuel) having a flash point of less than 23oC			40					0	VNM/07	
2710.19.83		--- Other kerosene			40					0	VNM/07	
2710.19.89		--- Other medium oils and preparations			40					0	VNM/07	
2710.19.90		--- Other			40					0	VNM/07	
2710.20.00		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils			40					0	VNM/07	
2710.9		- Waste oils :										
2710.91.00		-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)			40					0	VNM/07	
2710.99.00		-- Other			40					0	VNM/07	
2830		Sulphides; polysulphides, whether or not chemically defined.										
2830.10.00		- Sodium sulphides			3				US	0	VNM/07, WT/Let/1274	
2830.90.00		- Other			3				US	0	VNM/07, WT/Let/1274	
2835		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.										
2835.10.00		- Phosphinates (hypophosphites) and phosphonates (phosphites)			5				CN, US	0	VNM/07, WT/Let/1274	
2835.2		- Phosphates :										
2835.22.00		-- Of mono- or disodium			5				CN, US	0	VNM/07, WT/Let/1274	
2835.24.00		-- Of potassium			5				CN, US	0	VNM/07, WT/Let/1274	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2835.25.00		-- Calcium hydrogenorthophosphate ("dicalcium phosphate")			5				CN, US	0	VNM/07, WT/Let/1274	
2835.26.00		-- Other phosphates of calcium			5				CN, US	0	VNM/07, WT/Let/1274	
2835.29.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2835.3		- Polyphosphates :										
2835.31.00		-- Sodium triphosphate (sodium tripolyphosphate)			5.5				CN, US	0	VNM/07, WT/Let/1274	
2835.39.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2842		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.										
2842.10.00		- Double or complex silicates, including aluminosilicates whether or not chemically defined			5				US	0	VNM/07, WT/Let/1274	
2842.90.00		- Other			3				US	0	VNM/07, WT/Let/1274	
2848		Phosphides, whether or not chemically defined, excluding ferrophosphorus.										
2848.00.00		Phosphides, whether or not chemically defined, excluding ferrophosphorus.			3				US	0	VNM/07, WT/Let/1274	
2849		Carbides, whether or not chemically defined.										
2849.10.00		- Of calcium			5				US	0	VNM/07, WT/Let/1274	
2849.20.00		- Of silicon			3				US	0	VNM/07, WT/Let/1274	
2849.90.00		- Other			3				US	0	VNM/07, WT/Let/1274	
2850		Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.										
2850.00.00		Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.			3				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2852		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.										
2852.10.00		- Chemically defined			4.3				exAU, exCN, exJP, exNZ, exUS	0	VNM/07, WT/Let/1274	
2852.90.00		- Other			5				US, exCE25	0	VNM/07, WT/Let/1274	
2903		Halogenated derivatives of hydrocarbons.										
2903.1		- Saturated chlorinated derivatives of acyclic hydrocarbons :										
2903.11.00		-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)			5				US	0	VNM/07, WT/Let/1274	
2903.12.00		-- Dichloromethane (methylene chloride)			5				US	0	VNM/07, WT/Let/1274	
2903.13.00		-- Chloroform (trichloromethane)			5				US	0	VNM/07, WT/Let/1274	
2903.14.00		-- Carbon tetrachloride			5				US	0	VNM/07, WT/Let/1274	
2903.15.00		-- Ethylene dichloride (ISO) (1,2-dichloroethane)			5				US	0	VNM/07, WT/Let/1274	
2903.19.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2903.2		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :										
2903.21.00		-- Vinyl chloride (chloroethylene)			5				US	0	VNM/07, WT/Let/1274	
2903.22.00		-- Trichloroethylene			5				US	0	VNM/07, WT/Let/1274	
2903.23.00		-- Tetrachloroethylene (perchloroethylene)			5				US	0	VNM/07, WT/Let/1274	
2903.29.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2903.3		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :										
2903.31.00		-- Ethylene dibromide (ISO) (1,2-dibromoethane)			5				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2903.39.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2903.7		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :										
2903.71.00		-- Chlorodifluoromethane			5				US	0	VNM/07, WT/Let/1274	
2903.72.00		-- Dichlorotrifluoroethanes			5				US	0	VNM/07, WT/Let/1274	
2903.73.00		-- Dichlorofluoroethanes			5				US	0	VNM/07, WT/Let/1274	
2903.74.00		-- Chlorodifluoroethanes			5				US	0	VNM/07, WT/Let/1274	
2903.75.00		-- Dichloropentafluoropropanes			5				US	0	VNM/07, WT/Let/1274	
2903.76.00		-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes			5				US	0	VNM/07, WT/Let/1274	
2903.77.00		-- Other, perhalogenated only with fluorine and chlorine			5				US	0	VNM/07, WT/Let/1274	
2903.78.00		-- Other perhalogenated derivatives			5				US	0	VNM/07, WT/Let/1274	
2903.79.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2903.8		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :										
2903.81.00		-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)			5				US	0	VNM/07, WT/Let/1274	
2903.82.00		-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)			5				US	0	VNM/07, WT/Let/1274	
2903.89.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2903.9		- Halogenated derivatives of aromatic hydrocarbons :										
2903.91.00		-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene			5				US	0	VNM/07, WT/Let/1274	
2903.92.00		-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)			5				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2903.99.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2908		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.										
2908.1		- Derivatives containing only halogen substituents and their salts :										
2908.11.00		-- Pentachlorophenol (ISO)			5				US	0	VNM/07, WT/Let/1274	
2908.19.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2908.9		- Other :										
2908.91.00		-- Dinoseb (ISO) and its salts			5				US	0	VNM/07, WT/Let/1274	
2908.92.00		-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts			5				US	0	VNM/07, WT/Let/1274	
2908.99.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2912		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.										
2912.1		- Acyclic aldehydes without other oxygen function :										
2912.11.00		-- Methanal (formaldehyde)			5				US	0	VNM/07, WT/Let/1274	
2912.12.00		-- Ethanal (acetaldehyde)			5				US	0	VNM/07, WT/Let/1274	
2912.19.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2912.2		- Cyclic aldehydes without other oxygen function :										
2912.21.00		-- Benzaldehyde			5				US	0	VNM/07, WT/Let/1274	
2912.29.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2912.4		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :										
2912.41.00		-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)			5				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2912.42.00		-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)			5				US	0	VNM/07, WT/Let/1274	
2912.49.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2912.50.00		- Cyclic polymers of aldehydes			5				US	0	VNM/07, WT/Let/1274	
2912.60.00		- Paraformaldehyde			5				US	0	VNM/07, WT/Let/1274	
2914		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.										
2914.1		- Acyclic ketones without other oxygen function :										
2914.11.00		-- Acetone			5				US	0	VNM/07	
2914.12.00		-- Butanone (methyl ethyl ketone)			5				US	0	VNM/07	
2914.13.00		-- 4-Methylpentan-2-one (methyl isobutyl ketone)			5				US	0	VNM/07	
2914.19.00		-- Other			5				US	0	VNM/07	
2914.2		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :										
2914.22.00		-- Cyclohexanone and methylcyclohexanones			5				US	0	VNM/07	
2914.23.00		-- Ionones and methylionones			5				US	0	VNM/07	
2914.29		-- Other										
2914.29.10		--- Camphor			5				CN, US	0	VNM/07	
2914.29.90		---- Other			5				US	0	VNM/07	
2914.3		- Aromatic ketones without other oxygen function :										
2914.31.00		-- Phenylacetone (phenylpropan-2-one)			5				US	0	VNM/07	
2914.39.00		-- Other			5				US	0	VNM/07	
2914.40.00		- Ketone-alcohols and ketone-aldehydes			5				US	0	VNM/07	
2914.50.00		- Ketone-phenols and ketones with other oxygen function			5				US	0	VNM/07	
2914.6		- Quinones :										
2914.61.00		-- Anthraquinone			5				US	0	VNM/07	
2914.69.00		-- Other			5				CN, US	0	VNM/07	
2914.70.00		- Halogenated, sulphonated, nitrated or nitrosated derivatives			5				CN, US	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.										
2916.1		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :										
2916.11.00		-- Acrylic acid and its salts			5				US	0	VNM/07	
2916.12.00		-- Esters of acrylic acid			5				US	0	VNM/07	
2916.13.00		-- Methacrylic acid and its salts			5				US	0	VNM/07	
2916.14.00		-- Esters of methacrylic acid			5				US	0	VNM/07	
2916.15.00		-- Oleic, linoleic or linolenic acids, their salts and esters			5				US	0	VNM/07	
2916.16.00		-- Binapacryl (ISO)			5				US	0	VNM/07	
2916.19.00		-- Other			5				US	0	VNM/07	
2916.20.00		- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			5				US	0	VNM/07	
2916.3		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :										
2916.31.00		-- Benzoic acid, its salts and esters			5				US	0	VNM/07	
2916.32.00		-- Benzoyl peroxide and benzoyl chloride			5				US	0	VNM/07	
2916.34.00		-- Phenylacetic acid and its salts			5				US	0	VNM/07	
2916.39.00		-- Other			5				US	0	VNM/07	
2925		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.										
2925.1		- Imides and their derivatives; salts thereof :										
2925.11.00		-- Saccharin and its salts			10				US	0	VNM/07, WT/Let/1274	
2925.12.00		-- Glutethimide (INN)			5				US	0	VNM/07, WT/Let/1274	
2925.19.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2925.2		- Imines and their derivatives; salts thereof :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2925.21.00		-- Chlordimeform (ISO)			5				US	0	VNM/07, WT/Let/1274	
2925.29.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2931		Other organo-inorganic compounds.										
2931.10.00		-Tetramethyl lead and tetraethyl lead			5				US	0	VNM/07, WT/Let/1274	
2931.20.00		-Tributyltin compounds			5				US	0	VNM/07, WT/Let/1274	
2931.90.00		- Other			5				US	0	VNM/07, WT/Let/1274	
2932		Heterocyclic compounds with oxygen hetero-atom(s) only.										
2932.1		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :										
2932.11.00		-- Tetrahydrofuran			5				US	0	VNM/07, WT/Let/1274	
2932.12.00		-- 2-Furaldehyde (furfuraldehyde)			5				US	0	VNM/07, WT/Let/1274	
2932.13.00		-- Furfuryl alcohol and tetrahydrofurfuryl alcohol			5				US	0	VNM/07, WT/Let/1274	
2932.19.00		-- Other			5				US	0	VNM/07, WT/Let/1274	
2932.20.00		- Lactones			5				US	0	VNM/07, WT/Let/1274	
2932.9		- Other :										
2932.91.00		-- Isosafrole			5				US	0	VNM/07, WT/Let/1274	
2932.92.00		-- 1-(1,3-Benzodioxol-5-yl)propan-2-one			5				US	0	VNM/07, WT/Let/1274	
2932.93.00		-- Piperonal			5				US	0	VNM/07, WT/Let/1274	
2932.94.00		-- Safrole			5				US	0	VNM/07, WT/Let/1274	
2932.95.00		-- Tetrahydrocannabinols (all isomers)			5				US	0	VNM/07, WT/Let/1274	
2932.99.00		-- Other			5				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2933		Heterocyclic compounds with nitrogen hetero-atom(s) only.										
2933.1		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :										
2933.11.00		-- Phenazone (antipyrin) and its derivatives			5				US	0	VNM/07	
2933.19.00		-- Other			5				CN, US	0	VNM/07	
2933.2		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :										
2933.21.00		-- Hydantoin and its derivatives			5				CN, US	0	VNM/07	
2933.29.00		-- Other			5				US	0	VNM/07	
2933.3		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :										
2933.31.00		-- Pyridine and its salts			5				US	0	VNM/07	
2933.32.00		-- Piperidine and its salts			5				US	0	VNM/07	
2933.33.00		-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof			5				US	0	VNM/07	
2933.39.00		-- Other			5				US	0	VNM/07	
2933.4		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :										
2933.41.00		-- Levorphanol (INN) and its salts			5				US	0	VNM/07	
2933.49.00		-- Other			5				US	0	VNM/07	
2933.5		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :										
2933.52.00		-- Malonylurea (barbituric acid) and its salts			5				US	0	VNM/07	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2933.53.00		-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof			5				US	0	VNM/07	
2933.54.00		-- Other derivatives of malonylurea (barbituric acid); salts thereof			5				US	0	VNM/07	
2933.55.00		-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof			5				US	0	VNM/07	
2933.59		-- Other										
2933.59.10		--- Diazinon			5				US	0	VNM/07	
2933.59.90		--- Other			5				CN, JP, US	0	VNM/07	
2933.6		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :										
2933.61.00		-- Melamine			5				US	0	VNM/07	
2933.69.00		-- Other			5				CN, US	0	VNM/07	
2933.7		- Lactams :										
2933.71.00		-- 6-Hexanelactam (epsilon-caprolactam)			5				US	0	VNM/07	
2933.72.00		-- Clobazam (INN) and methyprylon (INN)			5				US	0	VNM/07	
2933.79.00		-- Other lactams			5				US	0	VNM/07	
2933.9		- Other :										
2933.91.00		-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof			5				US	0	VNM/07	
2933.99.00		-- Other			5				US	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2934		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.										
2934.10.00		- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure			5				US	0	VNM/07, WT/Let/1274	
2934.20.00		- Compounds containing in the structure a benzothiazole ring- system (whether or not hydrogenated), not further fused			5				US	0	VNM/07, WT/Let/1274	
2934.30.00		- Compounds containing in the structure a phenothiazine ring- system (whether or not hydrogenated), not further fused			5				US	0	VNM/07, WT/Let/1274	
2934.9		- Other :										
2934.91.00		-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof			5				US	0	VNM/07, WT/Let/1274	
2934.99		-- Other										
2934.99.10		--- Nucleic acid and its salts			10				US	0	VNM/07, WT/Let/1274	
2934.99.20		--- Sultones; sultams; diltiazem			5				US	0	VNM/07, WT/Let/1274	
2934.99.30		--- 6-Amino penicillanic acid			5				US	0	VNM/07, WT/Let/1274	
2934.99.90		--- Other			5				US	0	VNM/07, WT/Let/1274	
2937		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.										
2937.1		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :										
2937.11.00		-- Somatotropin, its derivatives and structural analogues			0				US	0	VNM/07	
2937.12.00		-- Insulin and its salts			0				US	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2937.19.00		-- Other			0				US	0	VNM/07	
2937.2		- Steroidal hormones, their derivatives and structural analogues :										
2937.21.00		-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)			0				US	0	VNM/07	
2937.22.00		-- Halogenated derivatives of corticosteroidal hormones			0				US	0	VNM/07	
2937.23.00		-- Oestrogens and progestogens			0				US	0	VNM/07	
2937.29.00		-- Other			0				CN, US	0	VNM/07	
2937.50.00		- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues			0				US	0	VNM/07	
2937.90.00		- Other			0				US	0	VNM/07	
2939		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.										
2939.1		- Alkaloids of opium and their derivatives; salts thereof :										
2939.11.00		-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof			0				US	0	VNM/07, WT/Let/1274	
2939.19.00		-- Other			0				US	0	VNM/07, WT/Let/1274	
2939.20.00		- Alkaloids of cinchona and their derivatives; salts thereof			0				US	0	VNM/07, WT/Let/1274	
2939.30.00		- Caffeine and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.4		- Ephedrine and their salts :										
2939.41.00		-- Ephedrine and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.42.00		-- Pseudoephedrine (INN) and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.43.00		-- Cathine (INN) and its salts			0				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2939.44.00		-- Norephedrine and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.49.00		-- Other			0				US	0	VNM/07, WT/Let/1274	
2939.5		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :										
2939.51.00		-- Fenetylline (INN) and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.59.00		-- Other			0				US	0	VNM/07, WT/Let/1274	
2939.6		- Alkaloids of rye ergot and their derivatives; salts thereof :										
2939.61.00		-- Ergometrine (INN) and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.62.00		-- Ergotamine (INN) and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.63.00		-- Lysergic acid and its salts			0				US	0	VNM/07, WT/Let/1274	
2939.69.00		-- Other			0				US	0	VNM/07, WT/Let/1274	
2939.9		- Other :										
2939.91.00		-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof			0				US	0	VNM/07, WT/Let/1274	
2939.99.00		-- Other			0				US	0	VNM/07, WT/Let/1274	
3002		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.										
3002.10.00		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes			0				US	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3002.20.00		- Vaccines for human medicine			0				AU, CA, CE25, US	0	VNM/07	
3002.30.00		- Vaccines for veterinary medicine			0				CE25, US	0	VNM/07	
3002.90		- Other										
3002.90.1		- - Immunological products that are directly involved in the regulation of immunological processes										
3002.90.11		- - - Organic chemicals			5				US	0	VNM/07	
3002.90.19		- - - Other			0				US	0	VNM/07	
3002.90.90		- - Other			0				AU, US	0	VNM/07	
3201		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.										
3201.10.00		- Quebracho extract			5				US	0	VNM/07, WT/Let/1274	
3201.20.00		- Wattle extract			5				US	0	VNM/07, WT/Let/1274	
3201.90.00		- Other			5				US	0	VNM/07, WT/Let/1274	
3702		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.										
3702.10.00		- For X-ray			0				US	0	VNM/07, WT/Let/1274	
3702.3		- Other film, without perforations, of a width not exceeding 105 mm :										
3702.31.00		- - For colour photography (polychrome)			6.5				US	0	VNM/07, WT/Let/1274	
3702.32		- - Other, with silver halide emulsion										
3702.32.10		- - - Specially prepared for medical service			5				US	0	VNM/07, WT/Let/1274	
3702.32.20		- - - Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.32.90		- - - Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.39		- - Other										
3702.39.10		- - - Specially prepared for medical service			5				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3702.39.20		--- Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.39.30		--- Infra red transparent film			6.5				US	0	VNM/07, WT/Let/1274	
3702.39.40		--- Instant print film			6.5				US	0	VNM/07, WT/Let/1274	
3702.39.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.4		- Other film, without perforations, of a width exceeding 105 mm :										
3702.41.00		-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)			5				US	0	VNM/07, WT/Let/1274	
3702.42.00		-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography			5				US	0	VNM/07, WT/Let/1274	
3702.43.00		-- Of a width exceeding 610 mm and of a length not exceeding 200 m			5				US	0	VNM/07, WT/Let/1274	
3702.44.00		-- Of a width exceeding 105 mm but not exceeding 610 mm			5				US	0	VNM/07, WT/Let/1274	
3702.5		- Other film, for colour photography (polychrome) :										
3702.52		-- Of a width not exceeding 16 mm										
3702.52.10		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.52.20		--- Specially prepared for medical service; Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.52.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.53		-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides										
3702.53.10		--- Specially prepared for medical service			5				US	0	VNM/07, WT/Let/1274	
3702.53.20		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.53.30		--- Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3702.53.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.54		-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides										
3702.54.10		--- Specially prepared for medical service			5				US	0	VNM/07, WT/Let/1274	
3702.54.20		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.54.30		--- Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.54.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.55		-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m										
3702.55.10		--- Specially prepared for medical service			5				US	0	VNM/07, WT/Let/1274	
3702.55.20		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.55.30		--- Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.55.40		--- Other, of a length of 120 m or more			6.5				US	0	VNM/07, WT/Let/1274	
3702.55.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.56		-- Of a width exceeding 35 mm										
3702.56.10		--- Specially prepared for medical service			5				US	0	VNM/07, WT/Let/1274	
3702.56.20		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.56.30		--- Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.56.40		--- Other, of a length of 120 m or more			6.5				US	0	VNM/07, WT/Let/1274	
3702.56.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.9		- Other :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3702.96		-- Of a width not exceeding 35 mm and of a length not exceeding 30 m										
3702.96.10		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.96.20		--- Specially prepared for medical service; Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.96.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.97		-- Of a width not exceeding 35 mm and of a length exceeding 30 m										
3702.97.10		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.97.20		--- Specially prepared for medical service; Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.97.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3702.98		-- Of a width exceeding 35 mm										
3702.98.10		--- For cinematography			5				US	0	VNM/07, WT/Let/1274	
3702.98.20		--- Specially prepared for medical service; Specially manufactured for printing industry			5				US	0	VNM/07, WT/Let/1274	
3702.98.30		--- Other, of a length of 120 m or more			6.5				US	0	VNM/07, WT/Let/1274	
3702.98.90		--- Other			6.5				US	0	VNM/07, WT/Let/1274	
3808		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).										
3808.50		- Goods specified in Subheading Note 1 to this Chapter										
3808.50.10		-- Insecticides			6.5				CH, US, exCA, exCN, exCO, exPY	0	VNM/07, WT/Let/1274	
3808.50.20		-- Fungicides			6.5				CE25, CH, US, exCN, exJP, exPY	0	VNM/07, WT/Let/1274	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3808.50.30		-- Herbicides			6.5				CH, CN, US, exAR, exJP	0	VNM/07, WT/Let/1274	
3808.50.40		-- Anti-sprouting products			5				CH, CN, US	0	VNM/07, WT/Let/1274	
3808.50.50		-- Plant-growth regulators			5				CH, US, exCN	0	VNM/07, WT/Let/1274	
3808.50.60		-- Disinfectants			5				DO, HN, US	0	VNM/07, WT/Let/1274	
3808.50.90		-- Other			6.5				CH, US	0	VNM/07, WT/Let/1274	
3808.9		- Other :										
3808.91.00		-- Insecticides			6.5				CH, US, exCA, exCN, exCO, exPY	0	VNM/07, WT/Let/1274	
3808.92.00		-- Fungicides			6.5				CE25, CH, US, exCN, exJP, exPY	0	VNM/07, WT/Let/1274	
3808.93		-- Herbicides, anti-sprouting products and plant-growth regulators										
3808.93.10		--- Herbicides			6.5				CH, CN, US, exAR, exJP	0	VNM/07, WT/Let/1274	
3808.93.20		--- Anti-sprouting products			5				CH, CN, US	0	VNM/07, WT/Let/1274	
3808.93.30		--- Plant-growth regulators			5				CH, US, exCN	0	VNM/07, WT/Let/1274	
3808.94.00		-- Disinfectants			5				DO, HN, US	0	VNM/07, WT/Let/1274	
3808.99.00		-- Other			6.5				CH, US	0	VNM/07, WT/Let/1274	
3824		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.										
3824.10.00		- Prepared binders for foundry moulds or cores			5				US	0	VNM/07, WT/Let/1274	
3824.30.00		- Non-agglomerated metal carbides mixed together or with metallic binders			5				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3824.40.00		- Prepared additives for cements, mortars or concretes			6.5				US	0	VNM/07, WT/Let/1274	
3824.50.00		- Non-refractory mortars and concretes			6.5				US	0	VNM/07, WT/Let/1274	
3824.7		-Mixtures containing halogenated derivatives of methane, ethane or propane :										
3824.71		- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)										
3824.71.10		- - - Oil for transformers or circuit-breakers			6.5				US	0	VNM/07, WT/Let/1274	
3824.71.90		- - - Other			5				US, exCE25	0	VNM/07, WT/Let/1274	
3824.72.00		- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes			5				US, exCE25	0	VNM/07, WT/Let/1274	
3824.73.00		- - Containing hydrobromofluorocarbons (HBFCs)			5				US, exCE25	0	VNM/07, WT/Let/1274	
3824.74.00		- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.75.00		- - Containing carbon tetrachloride			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.76.00		- - Containing 1,1,1-trichloroethane (methyl chloroform)			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.77.00		- - Containing bromomethane (methyl bromide) or bromochloromethane			5				US, exCE25	0	VNM/07, WT/Let/1274	
3824.78.00		- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.79.00		- - Other			5				US, exCE25	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3824.8		-Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :										
3824.81.00		-- Containing oxirane (ethylene oxide)			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.82.00		-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.83.00		-- Containing tris(2,3-dibromopropyl) phosphate			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.90		- Other										
3824.90.10		-- Ink removers, stencil correctors, other correcting fluids, put up in packings for retail sale			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.90.30		-- Copying pastes with a basis of gelatin whether presented in bulk or ready for use (e.g. on a paper or textile backing)			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.90.40		-- Composite inorganic solvents			5				CE25, US	0	VNM/07, WT/Let/1274	
3824.90.50		-- Acetone oil			6.5				CE25, US	0	VNM/07, WT/Let/1274	
3824.90.60		-- Preparations or mixtures containing monosodium glutamate			15				CE25, US	0	VNM/07, WT/Let/1274	
3824.90.70		-- Mixtures of chemicals, of a kind used in the manufacture of foodstuff			6.5				CE25, US	0	VNM/07, WT/Let/1274	
3824.90.80		-- Products and preparations containing CFC-11, CFC-12, CFC-113, CFC-114, CFC-115, Halon 1211, Halon 1301 and/or Halon 2402			6.5				CE25, US	0	VNM/07, WT/Let/1274	
3824.90.90		-- Other			5				US, exCE25	0	VNM/07, WT/Let/1274	
3826		Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.										
3826.00.00		Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.			5				US, exCE25	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3907		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.										
3907.10.00		- Polyacetals			6.5				US	0	VNM/07, WT/Let/1274	
3907.20.00		- Other polyethers			6.5				US	0	VNM/07, WT/Let/1274	
3907.30.00		- Epoxide resins			6.5				CN, US	0	VNM/07, WT/Let/1274	
3907.40.00		- Polycarbonates			6.5				US	0	VNM/07, WT/Let/1274	
3907.50.00		- Alkyd resins			6.5				US	0	VNM/07, WT/Let/1274	
3907.60.00		- Poly(ethylene terephthalate)			6.5				US	0	VNM/07, WT/Let/1274	
3907.70.00		- Poly(lactic acid)			6.5				JP, US	0	VNM/07, WT/Let/1274	
3907.9		- Other polyesters :										
3907.91.00		-- Unsaturated			6.5				US	0	VNM/07, WT/Let/1274	
3907.99.00		-- Other			6.5				JP, US	0	VNM/07, WT/Let/1274	
3926		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.										
3926.10.00		- Office or school supplies			20				CN, US	0	VNM/07, WT/Let/1274	
3926.20		- Articles of apparel and clothing accessories (including gloves, mittens and mitts)										
3926.20.10		-- Articles of apparel used for the protection from chemical substances, radiation and fire			10				US	0	VNM/07, WT/Let/1274	
3926.20.90		-- Other			20				US	0	VNM/07, WT/Let/1274	
3926.30.00		- Fittings for furniture, coachwork or the like			20				US	0	VNM/07, WT/Let/1274	
3926.40.00		- Statuettes and other ornamental articles			20				US	0	VNM/07, WT/Let/1274	
3926.90		- Other										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
3926.90.10		-- Floats for fishing nets			15				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.20		-- Fans and handscreens, frames and handles therefor, and parts thereof			15				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.30		-- Hygienic, medical and surgical articles			10				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.4		-- Safety and protective devices:										
3926.90.41		--- Police shields			6.5				CA, US	0	VNM/07, WT/Let/1274	
3926.90.49		--- Other			6.5				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.50		-- Industrial articles			6.5				CA, US	0	VNM/07, WT/Let/1274	
3926.90.60		-- Nipple former, breastshells, nipple shields, hand expression funnel, supplement nursing system, feeder (Haberman type)			15				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.70		-- Corset busks and similar supports for articles of apparel or clothing accessories			15				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.9		-- Other:										
3926.90.91		--- Poultry feeders			12				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.92		--- Cards for jewellery or small objects of personal adornment; beads; shoe lasts			12				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.93		--- Racket strings of a length not exceeding 15 m put up for retail sale			12				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.94		--- Reflected light nails			6.5				CA, US	0	VNM/07, WT/Let/1274	
3926.90.95		--- Other articles of non-rigid cellular products			12				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.96		--- Prayer beads			12				CA, CO, US	0	VNM/07, WT/Let/1274	
3926.90.99		--- Other			15				CA, CO, US	0	VNM/07, WT/Let/1274	
4401		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
4401.10.00		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms			5					0	VNM/07	
4401.2		- Wood in chips or particles :										
4401.21.00		-- Coniferous			5					0	VNM/07	
4401.22.00		-- Non-coniferous			5					0	VNM/07	
4401.3		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :										
4401.31.00		-- Wood pellets			5					0	VNM/07	
4401.39.00		-- Other			5					0	VNM/07	
4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.										
4808.10.00		- Corrugated paper and paperboard, whether or not perforated			10				US	0	VNM/07	
4808.40.00		- Kraft paper, creped or crinkled, whether or not embossed or perforated			10				US	0	VNM/07	
4808.90.00		- Other			10				US	0	VNM/07	
4814		Wallpaper and similar wall coverings; window transparencies of paper.										
4814.20.00		-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics			25				US	0	VNM/07, WT/Let/1274	
4814.90		- Other										
4814.90.100		-- "Ingrain" paper			25				US	0	VNM/07, WT/Let/1274	
4814.90.9		--- Other										
4814.90.910		--- Wallpaper and similar wall coverings, consisting of grained, embossed, surface-coloured, design-printed, or otherwise surface-decorated paper, coated or covered with transparent protective plastics			25				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
4814.90.920		- - - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven			25				US	0	VNM/07, WT/Let/1274	
4814.90.990		- - - Other			20				US	0	VNM/07, WT/Let/1274	
5801		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.										
5801.10.00		- Of wool or fine animal hair			12					0	VNM/07	
5801.2		- Of cotton :										
5801.21.00		- - Uncut weft pile fabrics			12				CN	0	VNM/07	
5801.22.00		- - Cut corduroy			12				CN	0	VNM/07	
5801.23.00		- - Other weft pile fabrics			12				CN	0	VNM/07	
5801.26.00		- - Chenille fabrics			12					0	VNM/07	
5801.27.00		- - Warp pile fabrics			12					0	VNM/07	
5801.3		- Of man-made fibres :										
5801.31.00		- - Uncut weft pile fabrics			12				CN	0	VNM/07	
5801.32.00		- - Cut corduroy			12				CN	0	VNM/07	
5801.33.00		- - Other weft pile fabrics			12					0	VNM/07	
5801.36.00		- - Chenille fabrics			12					0	VNM/07	
5801.37.00		- - Warp pile fabrics			12					0	VNM/07	
5801.90		- Of other textile materials										
5801.90.10		- - Of silk			12					0	VNM/07	
5801.90.90		- - Other			12				CN	0	VNM/07	
6108		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.										
6108.1		- Slips and petticoats :										
6108.11.00		- - Of man-made fibres			20					0	VNM/07	
6108.19.00		- - Of other textile materials			20					0	VNM/07	
6108.2		- Briefs and panties :										
6108.21.00		- - Of cotton			20				SV	0	VNM/07	
6108.22.00		- - Of man-made fibres			20					0	VNM/07	
6108.29.00		- - Of other textile materials			20					0	VNM/07	
6108.3		- Nightdresses and pyjamas :										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
6108.31.00		-- Of cotton			20					0	VNM/07	
6108.32.00		-- Of man-made fibres			20					0	VNM/07	
6108.39.00		-- Of other textile materials			20					0	VNM/07	
6108.9		- Other :										
6108.91.00		-- Of cotton			20					0	VNM/07	
6108.92.00		-- Of man-made fibres			20					0	VNM/07	
6108.99.00		-- Of other textile materials			20					0	VNM/07	
6111		Babies' garments and clothing accessories, knitted or crocheted.										
6111.20.00		- Of cotton			20				DO, HN	0	VNM/07, WT/Let/1274	
6111.30.00		- Of synthetic fibres			20					0	VNM/07, WT/Let/1274	
6111.90.00		- Of other textile materials			20					0	VNM/07, WT/Let/1274	
6113		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.										
6113.00		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.										
6113.00.10		-- Flame-proof			15					0	VNM/07	
6113.00.20		-- Protective or safety garments for workers excluding goods of subheadings 6113.0010			20					0	VNM/07	
6113.00.90		-- Other			20					0	VNM/07	
6208		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.										
6208.1		- Slips and petticoats :										
6208.11.00		-- Of man-made fibres			20					0	VNM/07	
6208.19.00		-- Of other textile materials			20					0	VNM/07	
6208.2		- Nightdresses and pyjamas :										
6208.21.00		-- Of cotton			20					0	VNM/07	
6208.22.00		-- Of man-made fibres			20					0	VNM/07	
6208.29.00		-- Of other textile materials			20					0	VNM/07	
6208.9		- Other :										
6208.91.00		-- Of cotton			20					0	VNM/07	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
6208.92.00		-- Of man-made fibres			20					0	VNM/07	
6208.99.00		-- Of other textile materials			20					0	VNM/07	
6209		Babies' garments and clothing accessories.										
6209.20.00		- Of cotton			20					0	VNM/07, WT/Let/1274	
6209.30.00		- Of synthetic fibres			20					0	VNM/07, WT/Let/1274	
6209.90.00		- Of other textile materials			20					0	VNM/07, WT/Let/1274	
6210		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.										
6210.10.00		- Of fabrics of heading 56.02 or 56.03			20				DO, HN	0	VNM/07	
6210.20		- Other garments, of the type described in subheadings 6201.11 to 6201.19										
6210.20.1		-- For protection in industry:										
6210.20.11		--- Flame-proof			15					0	VNM/07	
6210.20.19		--- Other			20					0	VNM/07	
6210.20.9		-- Other:										
6210.20.91		--- Flame-proof			15					0	VNM/07	
6210.20.99		--- Other			20					0	VNM/07	
6210.30		- Other garments, of the type described in subheadings 6202.11 to 6202.19										
6210.30.1		-- For protection in industry:										
6210.30.11		--- Flame-proof			15					0	VNM/07	
6210.30.19		--- Other			20					0	VNM/07	
6210.30.9		-- Other:										
6210.30.91		--- Flame-proof			15					0	VNM/07	
6210.30.99		--- Other			20					0	VNM/07	
6210.40		- Other men's or boys' garments										
6210.40.10		-- Flame-proof			15					0	VNM/07	
6210.40.90		-- Other			20					0	VNM/07	
6210.50		- Other women's or girls' garments										
6210.50.10		-- Flame-proof			15					0	VNM/07	
6210.50.90		-- Other			20					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
6211		Track suits, ski suits and swimwear; other garments.										
6211.1		- Swimwear :										
6211.11.00		-- Men's or boys'			20					0	VNM/07, WT/Let/1274	
6211.12.00		-- Women's or girls'			20					0	VNM/07, WT/Let/1274	
6211.20.00		- Ski suits			20					0	VNM/07, WT/Let/1274	
6211.3		- Other garments, men's or boys' :										
6211.32.00		-- Of cotton			20					0	VNM/07, WT/Let/1274	
6211.33		-- Of man-made fibres										
6211.33.10		--- Flame-proof			15					0	VNM/07, WT/Let/1274	
6211.33.20		--- Flyers coveralls			20					0	VNM/07, WT/Let/1274	
6211.33.90		--- Other			20					0	VNM/07, WT/Let/1274	
6211.39		-- Of other textile materials										
6211.39.10		--- Flame-proof			15					0	VNM/07, WT/Let/1274	
6211.39.90		--- Other			20					0	VNM/07, WT/Let/1274	
6211.4		- Other garments, women's or girls' :										
6211.42.00		-- Of cotton			20					0	VNM/07, WT/Let/1274	
6211.43.00		-- Of man-made fibres			20					0	VNM/07, WT/Let/1274	
6211.49.00		-- Of other textile materials			20					0	VNM/07, WT/Let/1274	
6306		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.										
6306.1		- Tarpaulins, awnings and sunblinds :										
6306.12.00		-- Of synthetic fibres			12				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
6306.19.00		-- Of other textile materials			12				US	0	VNM/07, WT/Let/1274	
6306.2		- Tents :										
6306.22.00		-- Of synthetic fibres			12				US	0	VNM/07, WT/Let/1274	
6306.29.00		-- Of other textile materials			12				US	0	VNM/07, WT/Let/1274	
6306.30.00		- Sails			12				US	0	VNM/07, WT/Let/1274	
6306.40.00		- Pneumatic mattresses			12				US, exCN	0	VNM/07, WT/Let/1274	
6306.90.00		- Other			12				US	0	VNM/07, WT/Let/1274	
6307		Other made up articles, including dress patterns.										
6307.10.00		- Floor-cloths, dish-cloths, dusters and similar cleaning cloths			12				US	0	VNM/07	
6307.20.00		- Life-jackets and life-belts			0					0	VNM/07	
6307.90		- Other										
6307.90.10		-- Industrial safety belts and harnesses			10					0	VNM/07	
6307.90.20		-- Surgical face masks			10					0	VNM/07	
6307.90.30		-- Umbrella covers in pre-cut triangular form			20					0	VNM/07	
6307.90.40		-- Laces for footwear			20					0	VNM/07	
6307.90.50		-- Dress patterns			20					0	VNM/07	
6307.90.90		-- Other			20					0	VNM/07	
6406		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.										
6406.10		- Uppers and parts thereof, other than stiffeners										
6406.10.10		-- Of metal			20					0	VNM/07	
6406.10.90		-- Other			20				DO, HN	0	VNM/07	
6406.20.00		- Outer soles and heels, of rubber or plastics			30					0	VNM/07	
6406.90		- Other										
6406.90.10		-- Of wood			20					0	VNM/07	
6406.90.90		-- Other			5				US	0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
6505		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.										
6505.00.00		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			25					0	VNM/07, WT/Let/1274	
6811		Articles of asbestos-cement, of cellulose fibre-cement or the like.										
6811.40.00		- Containing asbestos			20					0	VNM/07, WT/Let/1274	
6811.8		- Not containing asbestos :										
6811.81.00		- - Corrugated sheets			20					0	VNM/07, WT/Let/1274	
6811.82.00		- - Other sheets, panels, tiles and similar articles			20					0	VNM/07, WT/Let/1274	
6811.89.00		- - Other articles			20					0	VNM/07, WT/Let/1274	
7319		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.										
7319.40.00		- Safety pins and other pins			30					0	VNM/07, WT/Let/1274	
7319.90.00		- Other			30					0	VNM/07, WT/Let/1274	
7418		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.										
7418.10.00		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			25					0	VNM/07, WT/Let/1274	
7418.20.00		- Sanitary ware and parts thereof			30					0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
7615		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.										
7615.10		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like										
7615.10.10		- - Pot scourers and scouring or polishing pads, gloves and the like			30					0	VNM/07	
7615.10.90		- - Other			22				CN	0	VNM/07	
7615.20.00		- Sanitary ware and parts thereof			30					0	VNM/07	
8201		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.										
8201.10.00		- Spades and shovels			20				CN	0	VNM/07	
8201.30.00		- Mattocks, picks, hoes and rakes			20					0	VNM/07	
8201.40		- Axes, bill hooks and similar hewing tools										
8201.40.10		- - Machetes (matchets)			20				DO, HN	0	VNM/07	
8201.40.20		- - Axes			20					0	VNM/07	
8201.40.90		- - Other			20					0	VNM/07	
8201.50.00		- Secateurs and similar one-handed pruners and shears (including poultry shears)			20					0	VNM/07	
8201.60.00		- Hedge shears, two-handed pruning shears and similar two-handed shears			20					0	VNM/07	
8201.90		- Other hand tools of a kind used in agriculture, horticulture or forestry										
8201.90.10		- - Forks			20					0	VNM/07	
8201.90.90		- - - Other			20				CN	0	VNM/07	
8205		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8205.10.00		- Drilling, threading or tapping tools			20					0	VNM/07	
8205.20.00		- Hammers and sledge hammers			20					0	VNM/07	
8205.30.00		- Planes, chisels, gouges and similar cutting tools for working wood			20				CN	0	VNM/07	
8205.40.00		- Screwdrivers			20				CN	0	VNM/07	
8205.5		- Other hand tools (including glaziers' diamonds) :										
8205.51.00		- - Household tools			20					0	VNM/07	
8205.59.00		- - Other			20					0	VNM/07	
8205.60.00		- Blow lamps			20					0	VNM/07	
8205.70.00		- Vices, clamps and the like			20					0	VNM/07	
8205.90.00		- Other, including sets of articles of two or more of subheadings of this heading			20					0	VNM/07	
8452		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.										
8452.10.00		- Sewing machines of the household type			25					0	VNM/07	
8452.2		- Other sewing machines :										
8452.21.00		- - Automatic units			8				CN	0	VNM/07	
8452.29.00		- - Other			5					0	VNM/07	
8452.30.00		- Sewing machine needles			15					0	VNM/07	
8452.90		- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines										
8452.90.10		- - Of machinery of subheading 8452.10			25					0	VNM/07	
8452.90.90		- - Other			8					0	VNM/07	
8456		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.										
8456.10.00		- Operated by laser or other light or photon beam processes			0					0	VNM/07, WT/Let/1274	
8456.20.00		- Operated by ultrasonic processes			0					0	VNM/07, WT/Let/1274	
8456.30.00		- Operated by electro-discharge processes			0					0	VNM/07, WT/Let/1274	
8456.90		- Other										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8456.90.10		-- Water-jet cutting machines			0				CA, CE25, CN, US	0	VNM/07(ITA), WT/Let/1274	
8456.90.90		-- Other			0					0	VNM/07, WT/Let/1274	
8466		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.										
8466.10.00		-Tool holders and self-opening dieheads			0				CN	0	VNM/07, WT/Let/1274	
8466.20.00		-Work holders			0					0	VNM/07, WT/Let/1274	
8466.30.00		- Dividing heads and other special attachments for machine-tools			0					0	VNM/07, WT/Let/1274	
8466.9		- Other :										
8466.91.00		-- For machines of heading 84.64			0					0	VNM/07, WT/Let/1274	
8466.92.00		-- For machines of heading 84.65			0					0	VNM/07, WT/Let/1274	
8466.93.00		-- For machines of headings 84.56 to 84.61			0				exCA, exCE25, exUS	0	VNM/07, WT/Let/1274	
8466.94.00		-- For machines of heading 84.62 or 84.63			0				CE25	0	VNM/07, WT/Let/1274	
8479		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.										
8479.10.00		-Machinery for public works, building or the like			0				CE25, US	0	VNM/07, WT/Let/1274	
8479.20		-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils										
8479.20.1		-- Electrically operated:										
8479.20.11		--- Machinery for making palm oil			5					0	VNM/07, WT/Let/1274	
8479.20.19		--- Other			5				CN	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8479.20.2		-- Not electrically operated:										
8479.20.21		--- Machinery for making palm oil			5					0	VNM/07, WT/Let/1274	
8479.20.29		--- Other			5				CN	0	VNM/07, WT/Let/1274	
8479.30.00		- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork			5					0	VNM/07, WT/Let/1274	
8479.40.00		- Rope or cable-making machines			5					0	VNM/07, WT/Let/1274	
8479.50.00		- Industrial robots, not elsewhere specified or included			0					0	VNM/07, WT/Let/1274	
8479.60.00		- Evaporative air coolers			0					0	VNM/07, WT/Let/1274	
8479.7		- Passenger boarding bridges :										
8479.71.00		-- Of a kind used in airports			0				CA, CE25, CN, US	0	VNM/07(ITA), WT/Let/1274	
8479.79.00		-- Other			0				CA, CE25, CN, US	0	VNM/07(ITA), WT/Let/1274	
8479.8		- Other machines and mechanical appliances :										
8479.81.00		-- For treating metal, including electric wire coil-winders			0					0	VNM/07, WT/Let/1274	
8479.82.00		-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines			5					0	VNM/07, WT/Let/1274	
8479.89.00		-- Other			0				CA, CE25, CN, US	0	VNM/07(ITA), WT/Let/1274	
8479.90.00		- Parts			0				CA, CE25, US	0	VNM/07, WT/Let/1274	
8507		Electric accumulators, including separators therefor, whether or not rectangular (including square).										
8507.10		- Lead-acid, of a kind used for starting piston engines										
8507.10.10		-- Of a kind used for aircraft			5				US	0	VNM/07	
8507.10.9		- Other:										



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8507.10.91		- - - Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH			25				US	0	VNM/07	
8507.10.99		- - - Other			20				US	0	VNM/07	
8507.20		- Other lead-acid accumulators										
8507.20.10		- - Of a kind used for aircraft			5				US	0	VNM/07	
8507.20.9		- - Other:										
8507.20.91		- - - Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH			25				US	0	VNM/07	
8507.20.99		- - - Other			20				US	0	VNM/07	
8507.30		- Nickel-cadmium										
8507.30.10		- - Of a kind used for aircraft			5				US	0	VNM/07	
8507.30.90		- - Other			20					0	VNM/07	
8507.40		- Nickel-iron										
8507.40.10		- - Of a kind used for aircraft			5				US	0	VNM/07	
8507.40.90		- - Other			20				CN	0	VNM/07	
8507.50.00		- Nickel-metal hydride			0				US	0	VNM/07	
8507.60.00		- Lithium-ion			0				US	0	VNM/07	
8507.80.00		- Other accumulators			0				US	0	VNM/07	
8507.90		- Parts										
8507.90.1		- - Plates:										
8507.90.11		- - - Of goods of subheading 8507.10			5					0	VNM/07	
8507.90.19		- - - Other			5					0	VNM/07	
8507.90.20		- - Of a kind used for aircraft			0				US	0	VNM/07	
8507.90.30		- - Other, battery separators in sheets, rolls or cut to size of materials other than PVC			5					0	VNM/07	
8507.90.90		- - Other, including other types of separators			5					0	VNM/07	
8523		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.										
8523.2		-Magnetic media :										
8523.21		- - Cards incorporating a magnetic stripe										
8523.21.10		- - - Not recorded			0				US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8523.21.20		--- Recorded			20					0	VNM/07, WT/Let/1274	
8523.29		-- Other										
8523.29.1		--- Unrecorded:										
8523.29.11		---- Magnetic tapes:										
8523.29.111		----- Of a width not exceeding 4 mm:										
8523.29.11110		----- Computer tape			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.11190		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.112		----- Of a width exceeding 4 mm but not exceeding 6.5 mm:										
8523.29.11210		----- Videotape			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.11220		----- Computer tape			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.11230		----- UMATIC, BETACAM, DIGITAL tape			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.11290		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.113		----- Of a width exceeding 6.5 mm:										
8523.29.11310		----- Videotape			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.11320		----- Computer tape			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.11330		----- UMATIC, BETACAM, DIGITAL tape			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.11390		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.12		---- Magnetic discs:										
8523.29.12100		----- Computer hard disks			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.12200		----- Video disks			0				CN, US	0	VNM/07(ITA), WT/Let/1274	
8523.29.12300		----- Other hard disks			0				US	0	VNM/07(ITA), WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8523.29.12400		----- Computer diskettes			0				CN, US	0	VNM/07(ITA), WT/Let/1274	
8523.29.12900		----- Other			0				CN, US	0	VNM/07(ITA), WT/Let/1274	
8523.29.9		--- Other:										
8523.29.91		---- Magnetic tapes:										
8523.29.91100		----- Magnetic tapes for reproducing phenomena other than sound or image			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.919		----- Other magnetic tapes:										
8523.29.9191		----- Of a width not exceeding 4 mm:										
8523.29.91911		----- Videotape			25					0	VNM/07, WT/Let/1274	
8523.29.91912		----- Computer tape			10					0	VNM/07, WT/Let/1274	
8523.29.91913		----- For cinematographic film			15					0	VNM/07, WT/Let/1274	
8523.29.91919		----- Other			10					0	VNM/07, WT/Let/1274	
8523.29.9192		----- Of a width exceeding 4 mm but not exceeding 6.5 mm:										
8523.29.91921		----- Videotape			15					0	VNM/07, WT/Let/1274	
8523.29.91922		----- Computer tape			10					0	VNM/07, WT/Let/1274	
8523.29.91923		----- For cinematographic film			15					0	VNM/07, WT/Let/1274	
8523.29.91929		----- Other			25					0	VNM/07, WT/Let/1274	
8523.29.9193		----- Of a width exceeding 6.5 mm:										
8523.29.91931		----- Videotape			25					0	VNM/07, WT/Let/1274	
8523.29.91932		----- Computer tape			10					0	VNM/07, WT/Let/1274	
8523.29.91933		----- For cinematographic film			15					0	VNM/07, WT/Let/1274	
8523.29.91939		----- Other			25					0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8523.29.99		----- Other:										
8523.29.991		----- For reproducing phenomena other than sound or image:										
8523.29.99110		----- For use in computer			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.99120		----- Other, for data processing systems			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.99190		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.29.999		----- Other:										
8523.29.99910		----- For video			20				AU, US	0	VNM/07, WT/Let/1274	
8523.29.99920		----- For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			0				AU, US	0	VNM/07(ITA), WT/Let/1274	
8523.29.99930		----- For cinematographic film			10				AU, US	0	VNM/07, WT/Let/1274	
8523.29.99990		----- Other			15				AU, US	0	VNM/07, WT/Let/1274	
8523.4		- Optical media :										
8523.41.00		-- Unrecorded			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.49		-- Other										
8523.49.1		--- Discs for laser reading systems:										
8523.49.11		---- For reproducing phenomena other than sound or image:			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.49.12		---- For reproducing sound only			15				AU	0	VNM/07, WT/Let/1274	
8523.49.19		---- Other										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8523.49.19	Ex01	----- For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			0				AU, US	0	VNM/07(ITA), WT/Let/1274	
8523.49.19	Ex02	----- For cinematographic film			5				AU, US	0	VNM/07, WT/Let/1274	
8523.49.19	Ex03	----- Other			15				AU, US	0	VNM/07, WT/Let/1274	
8523.49.9		--- Other										
8523.49.91		---- For reproducing phenomena other than sound or image:			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.49.93		---- For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			0				AU, US	0	VNM/07(ITA), WT/Let/1274	
8523.49.99		---- Other										
8523.49.99	Ex01	----- For video			20				AU, US	0	VNM/07, WT/Let/1274	
8523.49.99	Ex02	----- For cinematographic film			10				AU, US	0	VNM/07, WT/Let/1274	
8523.49.99	Ex03	----- Other			15				AU, US	0	VNM/07, WT/Let/1274	
8523.5		- Semiconductor media :										
8523.51		-- Solid-state non-volatile storage devices										
8523.51.1		--- Unrecorded:										
8523.51.110		---- For computer use			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.51.190		---- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.51.9		--- Other:										
8523.51.91		---- For reproducing phenomena other than sound or image:										

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8523.51.911		----- For use in computer			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.51.912		----- Other, for data processing systems			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.51.919		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.51.99		---- Other:										
8523.51.991		----- For video			20				AU, US	0	VNM/07, WT/Let/1274	
8523.51.992		----- For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			0				AU, US	0	VNM/07(ITA), WT/Let/1274	
8523.51.993		----- For cinematographic film			10				AU, US	0	VNM/07, WT/Let/1274	
8523.51.999		----- Other			15				AU, US	0	VNM/07, WT/Let/1274	
8523.52.00		-- «Smart cards»			0				US, exCE25	0	VNM/07(ITA), WT/Let/1274	
8523.59		-- Other										
8523.59.1000		--- Proximity cards and tags			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.59.9		--- Other:										
8523.59.91		---- Unrecorded:										
8523.59.9110		----- For computer use			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.59.9190		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.59.99		---- Other:										
8523.59.991		----- For reproducing phenomena other than sound or image:										
8523.59.9911		----- For use in computer			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.59.9912		----- Other, for data processing systems			0				US	0	VNM/07(ITA), WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8523.59.9919		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.59.999		----- Other:										
8523.59.9991		----- For video			20				AU, US	0	VNM/07, WT/Let/1274	
8523.59.9992		----- For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			0				AU, US	0	VNM/07(ITA), WT/Let/1274	
8523.59.9993		----- For cinematographic film			10				AU, US	0	VNM/07, WT/Let/1274	
8523.59.9999		----- Other			15				AU, US	0	VNM/07, WT/Let/1274	
8523.80		- Other										
8523.80.1		-- Unrecorded:										
8523.80.1100		--- For computer use			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.80.1900		--- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.80.9		-- Other:										
8523.80.9100		--- Gramophone records			25					0	VNM/07, WT/Let/1274	
8523.80.99		--- Other:										
8523.80.991		---- For reproducing phenomena other than sound or image:										
8523.80.9911		----- For use in computer			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.80.9912		----- Other, for data processing systems			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.80.9919		----- Other			0				US	0	VNM/07(ITA), WT/Let/1274	
8523.80.999		---- Other:										
8523.80.9991		----- For video			20				AU, US	0	VNM/07, WT/Let/1274	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8523.80.9992		----- For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			0				AU, US	0	VNM/07(ITA), WT/Let/1274	
8523.80.9993		----- For cinematographic film			10				AU, US	0	VNM/07, WT/Let/1274	
8523.80.9999		----- Other			15				AU, US	0	VNM/07, WT/Let/1274	
8540		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).										
8540.1		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :										
8540.11		-- Colour										
8540.11.10		--- Flat monitor			20					0	VNM/07	
8540.11.90		--- Other			25					0	VNM/07	
8540.12.00		-- Monochrome			10					0	VNM/07	
8540.20.00		-Television camera tubes; image converters and intensifiers; other photo-cathode tubes			10					0	VNM/07	
8540.40		- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm										
8540.40.10		-- Black and white or other monochrome			5					0	VNM/07	
8540.40.90		-- Other			0				US	0	VNM/07(ITA)	
8540.60.00		- Other cathode-ray tubes			5					0	VNM/07	
8540.7		-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :										
8540.71.00		-- Magnetrons			5					0	VNM/07	
8540.79.00		-- Other			5					0	VNM/07	
8540.8		- Other valves and tubes :										
8540.81.00		-- Receiver or amplifier valves and tubes			5					0	VNM/07	
8540.89.00		-- Other			5					0	VNM/07	



Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8540.9		- Parts :										
8540.91		-- Of cathode-ray tubes										
8540.91.10		--- For use with articles of heading 85.25			5					0	VNM/07	
8540.91.20		--- Beam directing coils and voltage transforming coils			15				CN	0	VNM/07	
8540.91.90		--- Other			5				CN	0	VNM/07	
8540.99.00		-- Other			5					0	VNM/07	
8714		Parts and accessories of vehicles of headings 87.11 to 87.13.										
8714.10		- Of motorcycles (including mopeds)										
8714.10.10		-- Saddles			35					0	VNM/07	
8714.10.20		-- Spokes or nipples			35					0	VNM/07	
8714.10.30		-- Carburettor assembly; Clutch assembly; Gear assembly; Starter system			35					0	VNM/07	
8714.10.40		-- Other, for motorcycles of subheading 8711.10, 8711.20 or 8711.90			35					0	VNM/07	
8714.10.90		-- Other, for motorcycles of subheading 8711.30, 8711.40 or 8711.50			33					0	VNM/07	
8714.20.00		- Of carriages for disabled persons			0				US	0	VNM/07	
8714.9		- Other :										
8714.91		-- Frames and forks, and parts thereof										
8714.91.10		--- Frames and forks for cycles of subheading 8712.00.30			45					0	VNM/07	
8714.91.20		--- Other frames			40					0	VNM/07	
8714.91.30		--- Other forks			45					0	VNM/07	
8714.91.40		--- Other parts of frames			45					0	VNM/07	
8714.91.90		--- Other parts of forks			45					0	VNM/07	
8714.92		-- Wheel rims and spokes										
8714.92.10		--- Wheel rims or spokes for cycles of subheading 8712.00.30			45					0	VNM/07	
8714.92.90		--- Other wheel rims or spokes			40					0	VNM/07	
8714.93.00		-- Hubs, other than coaster braking hubs and hub brakes, and free- wheel sprocket-wheels			45					0	VNM/07	
8714.94		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof										
8714.94.10		--- For cycles of subheading 8712.00.30			45					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8714.94.90		--- Other			40				JP	0	VNM/07	
8714.95.00		-- Saddles			45					0	VNM/07	
8714.96.00		-- Pedals and crank-gear, and parts thereof			45					0	VNM/07	
8714.99.00		-- Other			45					0	VNM/07	
9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.										
9007.10.00		- Cameras			0					0	VNM/07	
9007.20.00		- Projectors			0					0	VNM/07	
9007.9		- Parts and accessories :										
9007.91.00		-- For cameras			0					0	VNM/07	
9007.92.00		-- For projectors			0					0	VNM/07	
9008		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.										
9008.50		- Projectors, enlargers and reducers										
9008.50.10		-- Microfilm, microfiche or other microform readers, whether or not capable of producing copies			0					0	VNM/07	
9008.50.90		-- Other			5					0	VNM/07	
9008.90.00		- Parts and accessories			0					0	VNM/07	
9109		Clock movements, complete and assembled.										
9109.10		- Electrically operated										
9109.10.10		-- Of alarm clocks			25					0	VNM/07	
9109.10.90		-- Other			20				US	0	VNM/07	
9109.90.00		- Other			20				US	0	VNM/07	
9114		Other clock or watch parts.										
9114.10.00		- Springs, including hair-springs			20					0	VNM/07	
9114.30.00		- Dials			20					0	VNM/07	
9114.40.00		- Plates and bridges			20					0	VNM/07	
9114.90.00		- Other			20					0	VNM/07	
9301		Military weapons, other than revolvers, pistols and the arms of heading 93.07.										
9301.10.00		- Artillery weapons (for example, guns, howitzers and mortars)			0					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
9301.20.00		- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors			0					0	VNM/07	
9301.90.00		- Other			0					0	VNM/07	
9305		Parts and accessories of articles of headings 93.01 to 93.04.										
9305.10.00		- Of revolvers or pistols			0					0	VNM/07	
9305.20		- Of shotguns or rifles of heading 93.03										
9305.20.10		- - Of hunting shotguns, not exceeding 7 kg			30					0	VNM/07	
9305.20.90		- - Other			0					0	VNM/07	
9305.9		- Other :										
9305.91.00		- - Of military weapons of heading 93.01			0					0	VNM/07	
9305.99		- - Other										
9305.99.10		- - - Of goods of subheading 9304.00.90			0					0	VNM/07	
9305.99.90		- - - Other			30					0	VNM/07	
9504		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.										
9504.20		- Articles and accessories for billiards of all kinds										
9504.20.10		- - Billiard chalks			20				US	0	VNM/07	
9504.20.90		- - Other			25					0	VNM/07	
9504.30.00		- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment			20				US	0	VNM/07	
9504.40.00		- Playing cards			25					0	VNM/07	
9504.50		-Video game consoles and machines, other than those of subheading 9504.30										
9504.50.10		- - Video games of a kind used with a television receiver			20				US	0	VNM/07	
9504.50.90		- - Other			25					0	VNM/07	
9504.90.00		- Other			25					0	VNM/07	

Tariff item no. (HS 2012)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
9608		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.										
9608.10.00		- Ball point pens			25					0	VNM/07	
9608.20.00		- Felt tipped and other porous-tipped pens and markers			25					0	VNM/07	
9608.30.00		- Fountain pens, stylograph pens and other pens			25					0	VNM/07	
9608.40.00		- Propelling or sliding pencils			25					0	VNM/07	
9608.50.00		- Sets of articles from two or more of the foregoing subheadings			25					0	VNM/07	
9608.60.00		- Refills for ball point pens, comprising the ball point and ink- reservoir			10					0	VNM/07	
9608.9		- Other :										
9608.91.00		-- Pen nibs and nib points			10					0	VNM/07	
9608.99.00		-- Other			25				CH	0	VNM/07	
9619		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.										
9619.00		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.										
9619.00.10		Of paper pulp, paper, cellulose wadding or webs of cellulose fibres			20				CO, US, exSV	0	VNM/07	
9619.00.20		Of wadding of textile material			5					0	VNM/07	
9619.00.90		Other			20				exDO, exHN, exSV, exUS	0	VNM/07, WT/Let/1274	