Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 01 | LIVE ANIMALS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 01.01 | Live horses, asses, mules and hinnies. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0101.10.00 | - Pure-bred breeding animals | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0101.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0101.90.10 | -- Race horses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0101.90 .20 | -- Other horses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0101.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 01.02 | Live bovine animals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0102.10.00 | - Pure-bred breeding animals | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0102.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0102.90.10 | -- Oxen | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0102.90.20 | -- Buffaloes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0102.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 01.03 | Live swine. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0103.10.00 | - Pure-bred breeding animals | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0103.91.00 | -- Weighing less than 50 kg | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0103.92.00 | -- Weighing 50 kg or more | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 01.04 | Live sheep and goats. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0104.10 | - Sheep: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0104.10.10 | -- Pure-bred breeding | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0104.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0104.20 | - Goats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0104.20 .10 | -- Pure-bred breeding animals | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0104.20 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 01.05 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Weighing not more than 185 g : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.11 | --Fowls of the species Gallus domesticus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.11.10 | --- Breeding fowls | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.11.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.12 | -- Turkeys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.12.10 | --- Breeding turkeys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.12.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.19.10 | --- Breeding ducklings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.19.20 | --- Other ducklings | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.19.30 | --- Breeding goslings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.19.40 | --- Other goslings | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.19 .50 | --- Breeding guinea fowls | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.19.90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.92 | -- Fowls of the species Gallus domesticus, weighing not more than $2,000 \mathrm{~g}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.92.10 | --- Breeding fowls | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.92.20 | --- Fighting cocks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
fariff Commitments
Viet Nam

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0105.92.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.93 | -- Fowls of the species Gallus domesticus, weighing more than $2,000 \mathrm{~g}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.93.10 | --- Breeding fowls | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.93.20 | --- Fighting cocks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.93.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0105.99.10 | --- Breeding ducks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.99.20 | -- - Other ducks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.99.30 | --- Breeding geese, turkeys and guinea fowls | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0105.99.40 | --- Other geese, turkeys and guinea fowls | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 01.06 | Other live animals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Mammals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0106.11.00 | - - Primates | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0106.12.00 | - - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0106.19.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0106.20.00 | - Reptiles (including snakes and turtles) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Birds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0106.31.00 | -- Birds of prey | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0106.32.00 | - - Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0106.39 .00 | - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0106.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0106.90.10 | -- For human consumption | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0106.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02 | MEAT AND EDIBLE MEAT OFFAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 02.01 | Meat of bovine animals, fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0201.10.00 | - Carcasses and half-carcasses | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0201.20 .00 | - Other cuts with bone in | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0201.30.00 | - Boneless | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02.02 | Meat of bovine animals, frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0202.10.00 | - Carcasses and half-carcasses | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0202.20.00 | - Other cuts with bone in | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0202.30.00 | - Boneless | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02.03 | Meat of swine, fresh, chilled or frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0203.11.00 | -- Carcasses and half-carcasses | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0203.12.00 | -- Hams, shoulders and cuts thereof, with bone in | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0203.19.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0203.21.00 | -- Carcasses and half carcasses | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0203.22.00 | -- Hams, shoulders and cuts thereof, with bone in | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0203.29.00 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other meat of sheep, fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0204.21.00 | -- Carcasses and half-carcasses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0204.22.00 | -- Other cuts with bone in | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0204.23 .00 | -- Boneless | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0204.30.00 | - Carcasses and half-carcasses of lamb, frozen | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other meat of sheep, frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0204.41.00 | -- Carcasses and half-carcasses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0204.42.00 | -- Other cuts with bone in | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0204.43 .00 | -- Boneless | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0204.50.00 | - Meat of goats | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0205.00.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0206.10.00 | -Of bovine animals, fresh or chilled | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of bovine animals, frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0206.21.00 | -- Tongues | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0206.22.00 | - - Livers | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0206.29.00 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0206.30.00 | - Of swine, fresh or chilled | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of swine, frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0206.41 .00 | - - Livers | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0206.49.00 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0206.80.00 | - Other, fresh or chilled | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0206.90.00 | - Other, frozen | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 02.07 | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of fowls of the species Gallus domesticus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0207.11.00 | -- Not cut in pieces, fresh or chilled | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
| 0207.12.00 | -- Not cut in pieces, frozen | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
| 0207.13.00 | -- Cuts and offal, fresh or chilled | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
| 0207.14 | -- Cuts and offal, frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0207.14 .10 | --- Wings | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
| 0207.14 .20 | --- Thighs | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
| 0207.14.30 | -- - Livers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0207.14.90 | --- Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
|  | - Of turkeys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0207.24 .00 | -- Not cut in pieces, fresh or chilled | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
| 0207.25 .00 | -- Not cut in pieces, frozen | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
| 0207.26.00 | -- Cuts and offal, fresh or chilled | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0207.27 | -- Cuts and offal, frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0207.27 .10 | --- Livers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0207.27.90 | -- - Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% |
|  | - Of ducks, geese or guinea fowls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0207.32 | -- Not cut in pieces, fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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Viet Nam

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0207.32.10 | -- - Of ducks | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0207.32.20 | --- Of geese or guinea fowls | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0207.33 | -- Not cut in pieces, frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0207.33.10 | -- - Of ducks | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0207.33.20 | - - - Of geese or guinea fowls | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0207.34.00 | -- Fatty livers, fresh or chilled | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0207.35.00 | -- Other, fresh or chilled | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 0207.36 | -- Other, frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0207.36.10 | --- Fatty livers | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0207.36.20 | --- Cuts of ducks | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0207.36.30 | --- Cuts of geese or guinea fowls | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0208.10.00 | - Of rabbits or hares | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0208.20.00 | - Frogs' legs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0208.30.00 | - Of primates | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0208.50.00 | - Of reptiles (including snakes and turtles) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0208.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0209.00.00 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracte, fresh, chilled, frozen, salted, in brine, dried or smoked. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Meat of swine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0210.11 .00 | - - Hams, shoulders and cuts thereof, with bone in | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.12.00 | -- Bellies (streaky) and cuts thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0210.19.10 | --- Bacon | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.19.20 | --- Ham, boneless | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.19.90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.20.00 | - Meat of bovine animals | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, including edible flours and meals of meat and meat offal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0210.91.00 | -- Of primates | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.92.00 | - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.93.00 | - - Of reptiles (including snakes and turtles) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0210.99.10 | --- Freeze dried chicken dice | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.99.20 | --- Dried pork skin | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0210.99.90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{gathered} \text { Base Rate } \\ \text { (2005 MFN) } \end{gathered}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03 | FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 03.01 | Live fish. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0301.10 | - Ornamental fish: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0301.10.10 | -- Fish fry | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.10.20 | -- Other, marine fish | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.10.30 | -- Other, freshwater fish | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other live fish: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0301.91.00 | -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.92.00 | - - Eels (Anguilla spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.93 | -- Carp: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0301.93.10 | -- - Carp breeder | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.93.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Milkfish or lapu lapu fry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0301.99.11 | ---- For breeding | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.99.19 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other fish fry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0301.99.21 | ---- For breeding | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.99.29 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.99.30 | --- Other marine fish | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0301.99.40 | --- Other fresh water fish | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Salmonidae, excluding livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0302.11.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.12.00 | - - Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch Oncorhynchus masou, and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.19.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0302.21.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.22 .00 | -- Plaice (Pleuronectes platessa) | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0302.23.00 | -- Sole (Solea spp) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.29.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Tunas (of the genus Thunnus), skipjack or stripebellied bonito (Euthynus (Katsuwonus) pelamis), excluding livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0302.31.00 | -- Albacore or longfinned tunas (Thunnus alalunga) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.32.00 | -- Yellowfin tunas (Thunnus albacares) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.33.00 | -- Skipjack or stripe-bellied bonito | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.34.00 | -- Bigeye tunas (Thunnus obesus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.35.00 | -- Bluefin tunas (Thunnus thynnus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.36.00 | -- Southern bluefin tunas (Thunnus maccoyii) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.39.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.40.00 | - Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.50.00 | - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other fish, excluding livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0302.61.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.62 .00 | - - Haddock (Melanogrammus aeglefinus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.63 .00 | -- Coalfish (Pollachius virens) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.64.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.65 .00 | -- Dogfish and other sharks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.66 .00 | -- Eels (Anguilla spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.69 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0302.69 .10 | -- - Marine fish | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.69.20 | --- Freshwater fish | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0302.70.00 | - Livers and roes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou, and Oncorhynchus rhodurus), excludina livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.11.00 | $\begin{array}{l}-- \text { Sockeye salmon (red salmon) (Oncorhynchus } \\ \text { nerka) }\end{array}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.19.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other salmonidae, excluding livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.21.00 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.22.00 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.29.00 | -- Other: | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.31.00 | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.32.00 | -- Plaice (Pleuronectes platessa) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.33.00 | -- Sole (Solea spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.39.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Tunas (of the genus Thunnus), skipjack or stripebellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.41.00 | -- Albacore or longfinned tunas (Thunnas alalunga) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.42.00 | --Yellowfin tunas (Thunnus albacares) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.43.00 | -- Skipjack or stripe-bellied bonito | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.44.00 | -- Bigeye tunas (Thunnus obesus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.45.00 | -- Bluefin tunas (Thunnus thynnus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.46.00 | -- Southern bluefin tunas (Thunnus maccoyii) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.49.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0303.50.00 | - Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.60.00 | - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other fish, excluding livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.71.00 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.72 .00 | -- Haddock (Melanogrammus aeglefinus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.73.00 | -- Coalfish (Pollachius virens) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.74.00 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0303.75 .00 | -- Dogfish and other sharks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.76.00 | -- Eels (Anguilla spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.77.00 | -- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.78 .00 | -- Hake (Merluccius spp. Urophycis spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.79 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.79.10 | --- Marine fish | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0303.79.20 | -- - Freshwater fish | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0303.80 | - Livers and roes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0303.80.10 | - - Livers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0303.80.20 | --Roes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0304.10.00 | - Fresh or chilled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0304.20.00 | - Frozen fillets | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0304.90.00 | - Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 03.05 | 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 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0305.20.00 | - Livers and roes of fish, dried, smoked, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.30.00 | - Fish fillets, dried, salted or in brine but not smoked | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - Smoked fish, including fillets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0305.41.00 | - - Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch Oncorhynchus masou, and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.42 .00 | -- Herrings (Clupea harengus, Clupea pallasii) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.49.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dried fish, whether or not salted but not smoked: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0305.51.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) macrocephalus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0305.59.10 | -- - Sharks' fins | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.59.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Fish, salted but not dried or smoked and fish in brine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0305.61.00 | -- Herrings (Clupea harengus, Clupea pallasii) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.62.00 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.63 .00 | -- Anchovies (Engraulis spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0305.69.00 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0306.11.00 | - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.12.00 | -- Lobsters (Homarus spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0306.13.00 | -- Shrimps and prawns | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.14.00 | -- Crabs | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0306.19.00 | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Not frozen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate <br> (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0306.21 | - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0306.21.10 | --- Breeder | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.21.20 | --- Other, live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.21 .30 | -- - Fresh or chilled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0306.21 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.22 | -- Lobsters (Homarus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0306.22.10 | --- Breeder | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.22.20 | --- Other, live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.22.30 | --- Fresh or chilled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.22 .40 | -- - Dried | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.22 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.23 | -- Shrimps and prawns: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0306.23 .10 | --- Breeder | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.23.20 | -- - Other, live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.23.30 | --- Fresh or chilled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0306.23.40 | --- Dried | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.23 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.24 | -- Crabs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0306.24.10 | --- Live | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0306.24.20 | --- Fresh or chilled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.24.90 | --- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0306.29 | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0306.29.10 | --- Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0306.29.20 | --- Fresh or chilled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0306.29.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.10 | - Oysters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.10.10 | -- Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.10.20 | -- Fresh, chilled or frozen | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.10.30 | -- Dried, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.21 | -- Live, fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.21.10 | --- Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.21.20 | --- Fresh or chilled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.29.10 | --- Frozen | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.29.20 | --- Dried, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mussels (Mytilus spp., Perna spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.31 | -- Live, fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0307.31.10 | --- Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.31.20 | -- - Fresh or chilled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.39.10 | --- Frozen | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.39.20 | -- - Dried, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.41 | -- Live, fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.41.10 | -- - Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.41.20 | --- Fresh or chilled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.49.10 | --- Frozen | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0307.49.20 | --- Dried, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Octopus (Octopus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.51 | - - Live, fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.51.10 | --- Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.51.20 | --- Fresh or chilled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.59.10 | --- Frozen | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0307.59.20 | -- - Dried, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.60 | - Snails, other than sea snails: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.60.10 | -- Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.60.20 | -- Fresh, chilled or frozen | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.60.30 | -- Dried, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.91 | -- Live, fresh or chilled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.91.10 | --- Live | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.91.20 | --- Fresh or chilled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0307.99.10 | --- Frozen | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 0307.99.20 | -- - Beche-de-mer (trepang), dried, salted or in brine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0307.99.90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04 | DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY;EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 04.01 | 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\% | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1\% but not exceeding 6\% | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0401.30.00 | - Of a fat content, by weight, exceeding 6\% | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0402.10 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5\%: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Fit for human consumption: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.10.11 | -- - Not containing added sugar or other sweetening matter, in powder form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0402.10.12 | -- - Not containing added sugar or other sweetening matter, in other form | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0402.10.13 | --- Other, in powder form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0402.10.19 | --- Other, in other form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.10.21 | -- - Not containing added sugar or other sweetening matter, in powder form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0402.10.22 | -- - Not containing added sugar or other sweetening matter, in other form | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0402.10.23 | --- Other, in powder form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0402.10.29 | --- Other, in other form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5\%: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.21 | -- Not containing added sugar or other sweetening matter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.21.10 | --- In powder form | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0402.21.90 | --- In other form | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0402.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.29.10 | --- In powder form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0402.29.90 | -- - In other form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0402.91.00 | - - Not containing added sugar or other sweetening matter | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0402.99.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 04.03 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0403.10 | - Yogurt: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0403.10.11 | --- In liquid form, including condensed form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0403.10.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0403.10.91 | --- In condensed form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0403.10.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0403.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0403.90.10 | -- Buttermilk | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0403.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | or not containing added sugar or other sweetening matter, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0404.10 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Fit for human consumption: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0404.10.11 | --- Whey | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0404.10.19 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Fit for animal feeding: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0404.10.91 | -- - Whey | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0404.10.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0404.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0404.90.10 | - - Concentrated, sweetened, with added preservative, or in hermetically sealed cans | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0404.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 04.05 | Butter and other fats and oils derived from milk; dairy spreads. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0405.10 .00 | - Butter | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0405.20 .00 | - Dairy spreads | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0405.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0405.90.10 | - - Anhydrous butterfat | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0405.90.20 | -- Butter oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 0405.90.30 | -- Ghee | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0405.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 04.06 | Cheese and curd. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0406.10.00 | - Fresh (unripened or uncured) cheese including whey cheese, and curd | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 0406.20 | - Grated or powdered cheese, of all kinds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0406.20 .10 | - - In packages of a gross weight exceeding 20 kg | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0406.20 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0406.30.00 | - Processed cheese, not grated or powdered | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0406.40.00 | - Blue-veined cheese | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 0406.90.00 | - Other cheese | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04.07 | Birds' eggs, in shell, fresh, preserved or cooked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For hatching: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0407.00.11 | -- Hens' eggs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0407.00.12 | -- Ducks' eggs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0407.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0407.00.91 | -- Hens' eggs (In-quota) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0407.00.91 | -- Hens' eggs (Out-quota) | 80\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0407.00.92 | -- Ducks' eggs (In-quota) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0407.00.92 | -- Ducks' eggs (Out-quota) | 80\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0407.00.99 | -- Other (In-quota) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0407.00.99 | -- Other (Out-quota) | 80\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 04.08 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Egg yolks: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0408.11.00 | -- Dried | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0408.19.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0408.91.00 | -- Dried | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0408.99.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0409.00.00 | Natural honey. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04.10 | Edible products of animal origin, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0410.00.10 | - Birds' nests | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0410.00.90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05 | PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05.02 | Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles or hair. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and hair and waste thereof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0502.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0503.00.00 | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0504.00.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not furtherworked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0505.10 | - Feathers of a kind used for stuffing; down: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0505.10 .10 | -- Duck feathers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0505.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0505.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0505.90 .10 | -- Duck feathers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0505.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 05.06 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0506.10 .00 | - Ossein and bones treated with acid | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0506.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05.07 | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0507.10 | - Ivory; ivory powder and waste: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0507.10 .10 | -- Rhinoceros horns; ivory powder and waste | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0507.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0507.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0507.90.10 | -- Horns, antlers, hooves, nails, claws and beaks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0507.90.20 | -- Tortoise-shell | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0507.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05.08 | Coral and similar materials unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, un-worked or simply prepared but not cut to shape, powder and waste thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0508.00.10 | - Coral and similar material | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 0508.00.20 | - Shells of molluscs, crustaceans or echinoderms | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 0508.00.90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0509.00.00 | Natural sponges of animal origin. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05.10 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0510.00.10 | - Cantharides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0510.00.20 | - Musk | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0510.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05.11 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0511.10.00 | - Bovine semen | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0511.91 | - - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0511.91.10 | --- Dead animals of Chapter 3 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0511.91.20 | ---Roes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0511.91 .30 | --- Artemia eggs (brine shrimp eggs) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0511.91 .40 | --- Fish bladders | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0511.91 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0511.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Domestic animal semen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0511.99.11 | ---- Of swine, sheep or goats | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0511.99.19 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0511.99.20 | --- Silk worm eggs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0511.99.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06 | LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;CUT FLOWERS AND ORNAMENTAL FOLIAGE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 06.01 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower, chicory plants and roots other than roots of heading 12.12. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0601.20 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0601.20 .10 | -- Chicory plants | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0601.20 .20 | -- Chicory roots | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0601.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06.02 | Other live plants (including their roots), cuttings and slips; mushroom spawn. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0602.10 | - Unrooted cuttings and slips: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0602.10.10 | -- Orchid cuttings and slips | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.10.20 | -- Rubber wood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.20.00 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.40 .00 | - Roses, grafted or not | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0602.90.10 | -- Rooted orchid cuttings and slips | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.90.20 | -- Orchid seedlings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.90.30 | -- Aquarium plants | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.90.40 | -- Budded rubber stumps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.90.50 | -- Rubber seedlings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.90.60 | -- Rubber budwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0602.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0603.10 | - Fresh: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0603.10 .10 | -- Orchids | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0603.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0603.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06.04 | 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 ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0604.10.00 | - Mosses and lichens | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0604.91.00 | - Fresh | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0604.99.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07 | EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 07.01 | Potatoes, fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0701.10.00 | - Seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0701.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0702.00.00 | Tomatoes, fresh or chilled. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0703.10 | - Onions and shallots: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Onions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0703.10.11 | --- Bulbs for propagation | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0703.10.19 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Shallots: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0703.10.21 | --- Bulbs for propagation | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0703.10.29 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0703.20 | - Garlic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0703.20.10 | -- Bulbs for propagation | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0703.20.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0703.90 | - Leeks and other alliaceous vegetables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0703.90.10 | -- Bulbs for propagation | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0703.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0704.10 | - Cauliflowers and headed broccoli: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0704.10.10 | -- Cauliflowers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0704.10.20 | - - Headed broccoli | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0704.20.00 | - Brussels sprouts | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0704.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0704.90.10 | --Cabbages | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0704.90.90 | - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.05 | Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Lettuce: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0705.11.00 | -- Cabbage lettuce (head lettuce) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0705.19.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Chicory: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0705.21.00 | -- Witloof chicory (Cichorium intybus var. foliosum) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0705.29.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.06 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0706.10 | - Carrots and turnips: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0706.10.10 | -- Carrots | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0706.10.20 | -- Turnips | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0706.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0707.00.00 | Cucumbers and gherkins, fresh or chilled. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0708.10.00 | - Peas (Pisum sativum) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0708.20.00 | - Beans (Vigna spp., Phaseolus spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0708.90.00 | - Other leguminous vegetables | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.09 | Other vegetables, fresh or chilled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0709.10.00 | - Globe artichokes | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.20.00 | - Asparagus | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.30.00 | - Aubergines (egg-plants) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.40.00 | - Celery other than celeriac | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mushrooms and truffles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0709.51.00 | -- Mushrooms of the genus Agaricus | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.52.00 | -- Truffles | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.59.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.60 | - Fruits of the genus Capsicum or of the genus Pimenta: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0709.60.10 | -- Chillies, other than giant chillies | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.60.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0709.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0710.10.00 | - Potatoes | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Leguminous vegetables, shelled or unshelled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0710.21 .00 | -- Peas (Pisum sativum) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0710.22 .00 | -- Beans (Vigna spp., Phaseolus spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0710.29.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0710.40 .00 | - Sweet corn | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0710.80 .00 | - Other vegetables | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0710.90.00 | - Mixtures of vegetables | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.11 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0711.20 | - Olives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0711.20 .10 | --Preserved by sulphur dioxide gas | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.20 .90 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.30 | - Capers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0711.30.10 | -- Preserved by sulphur dioxide gas | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.30 .90 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.40 | - Cucumbers and gherkins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0711.40.10 | -- Preserved by sulphur dioxide gas | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.40.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mushrooms and truffles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0711.51.00 | -- Mushrooms of the genus Agaricus | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.59.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.90 | - Other vegetables; mixtures of vegetables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0711.90.10 | -- Sweet corn | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.90 .20 | -- Chillies | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.90.30 | -- Onions, preserved by sulphur dioxide gas | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.90.40 | -- Onions, preserved other than by sulphur dioxide gas | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.90.50 | -- Other, preserved by sulphur dioxide gas | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0711.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0712.20.00 | - Onions | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0712.31.00 | -- Mushrooms of the genus Agaricus | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0712.32 .00 | -- Wood ears (Auricularia spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0712.33 .00 | -- Jelly fungi (Tremella spp.) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0712.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0712.39 .10 | --- Truffles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0712.39.20 | -- - Shiitake (dong-gu) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0712.39 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0712.90.00 | - Other vegetables; mixture of vegetables | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.10 | - Peas (Pisum sativum): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.10.10 | -- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.10.90 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.20 | - Chickpeas (garbanzos): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.20 .10 | -- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.20.90 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - 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\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.31.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.32 | -- Small red (Adzuki) beans (Phaseolus or Vigna angularis): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0713.32 .10 | --- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.32.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.33 | - - Kidney beans, including white pea beans (Phaseolus vulgaris): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.33 .10 | --- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.33 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.39.10 | --- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.39.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.40 | -- Lentils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.40.10 | -- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.40.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.50 | - Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var minor): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.50.10 | -- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.50.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0713.90.10 | -- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0713.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07.14 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozeor dried, whether or not sliced or in the form of pellets; sago pith. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0714.10 | - Manioc (cassava): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0714.10.10 | -- Sliced or in the form of pellets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0714.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0714.20 .00 | - Sweet potatoes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0714.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0714.90.10 | --Sago pith | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0714.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08 | EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 08.01 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Coconuts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0801.11.00 | - - Desiccated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0801.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Brazil nuts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0801.21 .00 | -- In shell | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0801.22.00 | -- Shelled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cashew nuts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0801.31 .00 | -- In shell | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0801.32.00 | -- Shelled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Almonds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0802.11 .00 | - - In shell | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 0802.12.00 | - - Shelled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Hazelnuts or filberts (Corylus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0802.21 .00 | -- In shell | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0802.22.00 | -- Shelled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Walnuts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0802.31 .00 | -- In shell | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0802.32.00 | -- Shelled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0802.40.00 | - Chestnuts (Castanea spp.) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0802.50.00 | - Pistachios | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0802.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0802.90.10 | -- Areca nuts (betel nuts) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0802.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0803.00.00 | Bananas, including plantains, fresh or dried. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0804.10.00 | - Dates | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0804.20.00 | - Figs | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0804.30.00 | - Pineapples | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0804.40.00 | - Avocados | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0804.50.00 | - Guavas, mangoes and mangosteens | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.05 | Citrus fruit, fresh or dried. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0805.10.00 | - Oranges | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0805.20.00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 0805.40.00 | - Grapefruit | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0805.50.00 | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0805.90.00 | - Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 32\% |
| 08.06 | Grapes, fresh or dried. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0806.10.00 | - Fresh | 25\% | 25\% | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0806.20.00 | - Dried | 25\% | 25\% | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 08.07 | Melons (including watermelons) and papaws (papayas), fresh. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Melons (including watermelons): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0807.11 .00 | - - Watermelons | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0807.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0807.20.00 | - Papaws (papayas) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.08 | Apples, pears and quinces, fresh. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0808.10.00 | - Apples | 25\% | 25\% | 20\% | 20\% | 15\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0808.20.00 | - Pears and quinces | 25\% | 25\% | 20\% | 20\% | 15\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0809.10.00 | - Apricots | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0809.20.00 | - Cherries | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0809.30.00 | - Peaches, including nectarines | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0809.40.00 | - Plums and sloes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.10 | Other fruit, fresh. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0810.10.00 | - Strawberries | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0810.30.00 | - Black, white or red currants and gooseberries | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus Vaccinium | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0810.50.00 | - Kiwifruit | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0810.60.00 | - Durians | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0810.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0810.90.10 | -- Longans | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0810.90.20 | -- Lychees | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0810.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0811.10.00 | - Strawberries | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0811.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 08.12 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0812.10.00 | - Cherries | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0812.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08.13 | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0813.10.00 | - Apricots | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0813.20 .00 | - Prunes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0813.30 .00 | - Apples | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0813.40 .00 | - Other fruit | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0813.50.00 | - Mixtures of nuts or dried fruits of this Chapter | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 0814.00.00 | 0814.00.00 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09 | COFFEE, TEA, MATỌ AND SPICES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Coffee, not roasted: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0901.11 | - - Not decaffeinated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0901.11.10 | --- Arabica WIB or Robusta OIB | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0901.11.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 0901.12 | -- Decaffeinated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0901.12.10 | -- - Arabica WIB or Robusta OIB | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0901.12.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Coffee, roasted: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0901.21 | -- Not decaffeinated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0901.21.10 | --- Unground | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0901.21 .20 | --- Ground | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0901.22 | -- Decaffeinated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0901.22.10 | --- Unground | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0901.22.20 | --- Ground | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0901.90.00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09.02 | Tea, whether or not flavoured. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0902.10 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0902.10.10 | -- Leaf | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0902.10.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0902.20 | - Other green tea (not fermented): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0902.20.10 | -- Leaf | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0902.20.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0902.30 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0902.30.10 | -- Leaf | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0902.30.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0902.40 | - Other black tea (fermented) and other partly fermented tea: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0902.40.10 | -- Leaf | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0902.40.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0903.00.00 | MatD. | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09.04 | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Pepper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0904.11 | - Neither crushed nor ground: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0904.11.10 | --- White | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.11.20 | --- Black | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.11.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.12 | -- Crushed or ground: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0904.12.10 | --- White | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.12.20 | --- Black | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.12.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.20 | - Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0904.20.10 | -- Chillies, dried | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.20.20 | -- Chillies, crushed or ground | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0904.20.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0905.00.00 | Vanilla. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09.06 | Cinnamon and cinnamon-tree flowers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0906.10 .00 | - Neither crushed nor ground | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0906.20 .00 | - Crushed or ground | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0907.00.00 | Cloves (whole fruit, cloves and stems). | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09.08 | Nutmeg, mace and cardamoms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0908.10.00 | - Nutmeg | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0908.20.00 | - Mace | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0908.30.00 | - Cardamoms | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0909.10 | - Seeds of anise or badian: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0909.10.10 | -- Of anise | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0909.10.20 | -- Of badian | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0909.20.00 | - Seeds of coriander | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0909.30.00 | - Seeds of cumin | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0909.40.00 | - Seeds of caraway | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0909.50.00 | - Seeds of fennel; juniper berries | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09.10 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0910.10.00 | - Ginger | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0910.20.00 | - Saffron | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0910.30.00 | - Turmeric (curcuma) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0910.40.00 | - Thyme; bay leaves | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0910.50.00 | - Curry | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other spices: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 0910.91.00 | -- Mixtures referred to in Note 1(b) to this Chapter | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 0910.99.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 10 | CEREALS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10.01 | Wheat and meslin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1001.10.00 | - Durum wheat | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1001.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For human consumption: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1001.90.11 | ---Meslin | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1001.90.19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1001.90.91 | --- Meslin | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1001.90.99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1002.00.00 | Rye. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1003.00.00 | Barley. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1004.00.00 | Oats. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 10.05 | Maize (corn). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1005.10.00 | - Seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1005.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1005.90.10 | -- Popcorn | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1005.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 10.06 | Rice. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.10 | - Rice in the husk (paddy or rough): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.10.10 | -- Suitable for sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1006.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1006.20 | - Husked (brown) rice: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1006.20.10 | -- Thai Hom Mali rice | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1006.20.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1006.30 | - Semi-milled or wholly milled rice, whether or not polished or glazed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Fragrant rice: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.30.11 | --- Whole | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.12 | --- Not more than 5\% broken | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.13 | --- More than 5\% but not more than 10\% broken | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.14 | -- - More than $10 \%$ but not more than $25 \%$ broken | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.20 | - - Parboiled rice | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.30 | -- Glutinous rice (pulot) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.40 | -- Basmati rice | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30 .50 | -- Thai Hom Mali rice | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1006.30.61 | --- Whole | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.62 | --- Not more than 5\% broken | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.63 | -- - More than 5\% but not more than 10\% broken | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30.64 | -- - More than $10 \%$ but not more than $25 \%$ broken | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.30 .69 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1006.40.00 | - Broken rice | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1007.00.00 | Grain sorghum. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 10.08 | Buckwheat, millet and canary seed; other cereals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1008.10.00 | - Buckwheat | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1008.20.00 | - Millet | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1008.30.00 | - Canary seed | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1008.90.00 | - Other cereals | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11 | PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11.01 | Wheat or meslin flour. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1101.00.10 | - Wheat flour | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1101.00.20 | - Meslin flour | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11.02 | Cereal flours other than of wheat or meslin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1102.10.00 | - Rye flour | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1102.20.00 | - Maize (corn) flour | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1102.30 .00 | - Rice flour | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1102.90.00 | - Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11.03 | Cereal groats, meal and pellets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Groats and meal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1103.11 | -- Of wheat: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1103.11.10 | --- Bulgar | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1103.11.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1103.13.00 | -- Of maize (corn) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1103.19 | -- Of other cereals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1103.19.10 | --- Of meslin | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1103.19.20 | --- Of rice | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1103.19.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1103.20.00 | - Pellets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Rolled or flaked grains: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1104.12.00 | -- Of oats | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1104.19 | -- Of other cereals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1104.19.10 | -- - Of maize (corn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1104.19.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other worked grains (for example, hulled, pearled, sliced or kibbled): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1104.22 .00 | -- Of oats | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1104.23 .00 | -- Of maize (corn) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1104.29 | -- Of other cereals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1104.29.10 | --- Bulgar | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1104.29.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1105.10.00 | - Flour, meal and powder | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1105.20.00 | - Flakes, granules and pellets | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11.06 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1106.10.00 | - Of the dried leguminous vegetables of heading 07.13 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1106.20 | - Of sago, roots or tubers of heading 07.14: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1106.20.10 | -- Of manioc (cassava) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of sago: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1106.20 .21 | --- Meal of sago | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1106.20.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1106.20 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1106.30.00 | - Of the products of Chapter 8 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11.07 | Malt, whether or not roasted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1107.10.00 | - Not roasted | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1107.20.00 | - Roasted | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11.08 | Starches; inulin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Starches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1108.11.00 | -- Wheat starch | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1108.12.00 | - - Maize (corn) starch | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1108.13.00 | -- Potato starch | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1108.14.00 | -- Manioc (cassava) starch | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1108.19 | -- Other starches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{array}{\|c} \hline \begin{array}{c} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1108.19.10 | -- - Sago starch | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1108.19.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1108.20 .00 | - Inulin | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1109.00.00 | Wheat gluten, whether or not dried | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12 | OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 12.01 | Soya beans, whether or not broken. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1201.00.10 | - Suitable for sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1201.00.90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1202.10 | - In shell: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1202.10.10 | -- Suitable for sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1202.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1202.20.00 | - Shelled, whether or not broken | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1203.00.00 | Copra. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1204.00.00 | Linseed, whether or not broken. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.05 | Rape or colza seeds, whether or not broken. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1205.10.00 | - Low erucic acid rape or colza seeds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1205.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1206.00.00 | Sunflower seeds, whether or not broken. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.07 | Other oil seeds and oleaginous fruits, whether or not broken. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1207.10.00 | - Palm nuts and kernels | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1207.20.00 | - Cotton seeds | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1207.30.00 | - Castor oil seeds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1207.40 .00 | - Sesamum seeds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1207.50.00 | - Mustard seeds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1207.60.00 | - Safflower seeds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1207.91.00 | -- Poppy seeds | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1207.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1207.99.10 | --- Kapok seeds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1207.99.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1208.10.00 | - Of soya beans | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1208.90.00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.09 | Seeds, fruit and spores, of a kind used for sowing. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1209.10.00 | - Sugar beet seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Seeds of forage plants: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1209.21.00 | -- Lucerne (alfalfa) seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.22.00 | -- Clover (Trifolium spp.) seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.23.00 | -- Fescue seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.24.00 | -- Kentucky blue grass (Poa pratensis L.) seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1209.25.00 | - - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.26 .00 | -- Timothy grass seed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.30.00 | - Seeds of herbaceous plants cultivated principally for their flowers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1209.91.00 | - - Vegetable seeds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1209.99.10 | ---Rubber seeds, kenaf seeds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1209.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.10 | Hop cones, fresh or dried, whether or not ground, powdered or in the formof pellets; lupulin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.11 | Plants and parts of plants(including seeds and fruit), of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal orsimilar purposes, fresh or dried, whether or not cut, crushed or powdered. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1211.10 | - Liquorice root: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1211.10.10 | -- Cut, crushed or powdered form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.20 | - Ginseng roots: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1211.20 .10 | -- Cut, crushed or powdered form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.30 | - Coca leaf: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1211.30 .10 | -- Cut, crushed or powdered form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.30 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.40.00 | - Poppy straw | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a kind used primarily in pharmacy: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1211.90.11 | --- Cannabis, in cut, crushed or powdered form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90.12 | --- Cannabis, other form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90.13 | --- Other, in cut, crushed or powdered form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1211.90 .91 | --- Pyrethrum, in cut, crushed or powdered form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90.92 | --- Pyrethrum, other form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90 .93 | ---Cannabis | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90.94 | --- Sandalwood | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90 .95 | --- Gaharu wood chips | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1211.90 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 12.12 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1212.10 | - Locust beans, including locust bean seeds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1212.10.10 | -- Seeds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.20 | - Seaweeds and other algae: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1212.20.10 | - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.20.20 | - - Other, fresh, chilled or dried, unfit for human consumption | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.20 .90 | - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.30.00 | - Apricot, peach (including nectarine) or plum stones and kernels | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1212.91.00 | -- Sugar beet | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Sugar cane: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1212.99.11 | ---- For sowing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.99.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1212.99.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1213.00.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12.14 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1214.90.00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 13 | LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13.01 | Lac, natural gums, resins, gum-resins and oleoresins (for example balsams). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1301.10.00 | - Lac | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1301.20.00 | - Gum Arabic | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1301.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1301.90.10 | -- Gum benjamin | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1301.90.20 | -- Gum damar | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1301.90.30 | -- Cannabis resin | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1301.90.90 | Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{array}{\|c\|} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \\ \hline \end{array}$ |
| 13.02 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | derived from vegetable products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Vegetable saps and extracts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1302.11 | -- Opium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1302.11.10 | --- Pulvis opii | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1302.11.90 | --- Other | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1302.12 .00 | - - Of liquorice | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.13.00 | -- Of hops | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.14.00 | -- Of pyrethrum or of the roots of plants containing rotenone | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1302.19.10 | -- - Medicinal extracts | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.19.20 | -- - Extracts and tinctures of cannabis | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.19.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.20.00 | - Pectic substances, pectinates and pectates | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mucilages and thickeners, whether or not modified, derived from vegetable products: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1302.31.00 | -- Agar-agar | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.32.00 | - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1302.39.10 | --- Carrageenan | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1302.39.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 14 | VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | cereal straw, and lime bark). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1401.10.00 | - Bamboos | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1401.20.00 | - Rattans | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1401.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 14.02 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1402.00.10 | -Kapok | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1402.00.90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1403.00.00 | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle) whether or not in hanks or bundles. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 14.04 | Vegetable products not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1404.10 | - Raw vegetable materials of a kind used primarily in dyeing or tanning: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1404.10.10 | -- Barks for tanning | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1404.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1404.20.00 | - Cotton linters | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1404.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1404.90.10 | -- Betel leaves, biri leaves and betel-nut leaves | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1404.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15 | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1501.00.00 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03 . | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.02 | Fats of bovine animals, sheep or goats, other than those of heading 15.03 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1502.00.10 | - Tallow | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1502.00.90 | - Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.03 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1503.00.10 | - Lard stearin and oleostearin | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1503.00.90 | - Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.04 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1504.10 | - Fish liver oils and their fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1504.10.10 | -- Fit for human consumption | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1504.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1504.20.00 | - Fats and oils and their fractions, of fish, other than liver oils | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1504.30.00 | - Fats and oils and their fractions, of marine mammals | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.05 | Wool grease and fatty substances derived therefrom (including lanolin). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1505.00.10 | - Lanolin | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1505.00.90 | - Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1506.00.00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1507.10.00 | - Crude oil, whether or not degummed | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1507.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1507.90.10 | -- Refined oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1507.90.20 | -- Fractions of unrefined soya-bean oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1507.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1508.10.00 | - Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1508.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1508.90.10 | -- Refined oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1508.90.20 | -- Fractions of unrefined ground-nut oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1508.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.09 | Olive oil and its fractions, whether or not refined but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1509.10 | - Virgin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1509.10.10 | -- In packing of net weight not exceeding 30 kg | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1509.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1509.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Refined oil: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1509.90.11 | --- In packing of net weight not exceeding 30 kg | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1509.90.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Fractions of unrefined oil: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1509.90.21 | --- In packing of net weight not exceeding 30 kg | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1509.90.29 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1509.90.91 | --- In packing of net weight not exceeding 30 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1509.90.99 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.10 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1510.00.10 | - Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1510.00.91 | -- Refined oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1510.00.92 | -- Fractions of unrefined oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1510.00.99 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1511.10.00 | - Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1511.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1511.90 .10 | -- Concentrated palm stearin | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1511.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Sunflower-seed or safflower oil and fractions thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1512.11.00 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1512.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1512.19.10 | --- Refined oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1512.19.20 | - - - Fractions of unrefined sunflower-seed or safflower oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1512.19.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cotton-seed oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1512.21 .00 | $\qquad$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1512.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1512.29.10 | -- - Refined oil | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1512.29.20 | --- Fractions of unrefined cotton-seed oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1512.29.90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Coconut (copra) oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1513.11.00 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1513.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1513.19.10 | ---Refined oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1513.19.20 | --- Fractions of unrefined coconut oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1513.19.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Palm kernel or babassu oil and fractions thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1513.21 .00 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1513.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1513.29.10 | --- Refined oil | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1513.29.20 | -- - Fractions of unrefined plam kernel and babassu oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1513.29.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Low erucic acid rape or colza oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1514.11.00 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1514.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1514.19.10 | ---Refined oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1514.19.20 | --- Fractions of unrefined oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1514.19.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1514.91 | -- Crude oil: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1514.91.10 | ---Rape or colza oil and its fractions | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1514.91.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1514.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1514.99.10 | --- Refined oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1514.99.20 | --- Fractions of unrefined oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1514.99.91 | ---- Rape or colza oil and its fractions | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1514.99.99 | ---- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Linseed oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.11.00 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Maize (corn) oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.21 .00 | - - Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.29.10 | --- Fractions of unrefined maize (corn) oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.29.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.30 | - Castor oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.30.10 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.30.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.40 | - Tung oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.40.10 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.40.20 | -- Fractions of unrefined tung oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.40.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.50 | - Sesame oil and its fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.50.10 | -- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.50.20 | -- Fractions of unrefined sesame oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.50.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Tengkawang oil: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.90.11 | --- Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.90.12 | --- Fractions of unrefined oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.90.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1515.90.91 | -- - Crude oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.90.92 | --- Fractions of unrefined oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1515.90.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.16 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenatedinteresterified, re-esterified or, elaidinised, whether or not refined, but not further prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.10 | - Animal fats and oils and their fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.10.10 | -- In packings of 10 kg net weight or more | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.10.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 | - Vegetable fats and oils and their fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Re-esterified fats and oils and their fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.20.11 | -- - Of soya bean | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20.12 | --- Of palm oil, crude | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Of palm oil, other than crude: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.20.21 | -- - - In packings of a net weight not exceeding 20 kg | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20.29 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20.30 | --- Of coconut | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- - Of palm kernel oil: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.20 .41 | --- - Crude | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20.42 | ---- Refined, bleached and deodorised (RBD) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Of palm kernel olein: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.20 .51 | --- - Crude | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .52 | --- - Refined, bleached and deodorised (RBD) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .61 | --- Of illipenut oil | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20.69 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.20 .71 | - - - Hydrogenated fats in flakes, in packages of a net weight of less than 10 kg | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .72 | -- - Hydrogenated fats in flakes, in packages of a net weight of 10 kg or more | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .73 | --- Hydrogenated castor oil (opal wax) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .81 | --- Of palm kernel stearin, crude | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .82 | -- Of palm kernel stearin, refined, bleached and deodorised | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .83 | -- - Other hydrogenated refined, bleached and deodorised palm kernel olein or stearin | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Of palm stearin of iodine value not exceeding 48: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1516.20 .84 | --- Crude | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .85 | ----Refined, bleached and deodorised | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20 .86 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1516.20.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.17 | Margarine, edible mixtures or preparations of animal or vegetable fat or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1517.10.00 | - Margarine, excluding liquid margarine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1517.90.10 | -- Imitation ghee | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90 .20 | -- Liquid margarine | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.30 | - - Mould release preparation | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Imitation lard; shortening: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1517.90.41 | --- Imitation lard of animal origin | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.42 | --- Imitation lard of vegetable origin | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.43 | --- Shortening | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of mixtures or preparations of vegetable fats or oils or of their fractions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1517.90.51 | --- Solid mixtures or preparations | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Liquid mixtures or preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1517.90.61 | --- - In which ground-nut oil predominates | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | ---- In which palm oil predominates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1517.90 .71 | ---- Crude | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.72 | --- - Other, in packings of net weight not exceeding 20 kg | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{array}{\|l} \text { Base Rate } \\ \text { (2005 MFN) } \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1517.90 .79 | -- - - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.81 | ---- In which crude palm kernel oil predominates | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.82 | -- - - In which refined, bleached and deodorised (RBD) palm kernel oil predominates | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90 .83 | -- - - In which crude palm kernel olein predominates | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.84 | -- - - In which refined, bleached and deodorised (RBD) palm kernel olein predominates | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90 .85 | -- - - In which soya bean oil or coconut oil predominates | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90 .86 | --- - In which illipenut oil predominates | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90 .89 | --- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1517.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.18 | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated,sulphurised, blown, polymerised by heat in vacuum or in inert gas, or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animals or vegetable fats or oils or of fractions of different fats oroils of this Chapter, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1518.00.11 | -- Linoxyn | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.12 | - - Animal fats and oils | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.13 | - - Vegetable fats and oils | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.19 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.20 | - Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1518.00.31 | -- Of ground-nut oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.32 | -- Of linseed oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.33 | - - Of palm oil, crude | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.34 | -- Of palm oil, other than crude, in packings of net weight not exceeding 20 kg | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.35 | - - Of palm oil, other than crude, in packings of net weight exceeding 20 kg | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.36 | -- Of palm kernel oil, crude | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.37 | - - Of palm kernel oil, refined, bleached and deodorised (RBD) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.38 | - - Of palm kernel olein, crude | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1518.00.41 | -- Of palm kernel olein, refined, bleached and deodorised (RBD) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.42 | -- Of castor or sesame oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.43 | -- Of soya bean or cotton seed oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.44 | -- Of illipenut oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.45 | -- Of coconut oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.49 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.60 | - Inedible mixtures and preparations of animal fats or oils or fractions thereof and vegetable fats or oils or fractions thereof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1518.00.90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.20 | Glycerol, crude; glycerol waters and glycerol lyes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1520.00.10 | - Crude glycerol | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1520.00.90 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.21 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1521.10.00 | - Vegetable waxes | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1521.90 .10 | -- Beeswax and other insect waxes | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1521.90.20 | -- Spermaceti | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15.22 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1522.00.10 | - Degras | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1522.00.90 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 16 | PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 16.01 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Sausages: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1601.00.11 | -- Containing pork | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1601.00.12 | -- Containing beef | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1601.00.13 | -- Containing both pork and beef | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1601.00.19 | -- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1601.00.90 | - Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 16.02 | Other prepared or preserved meat, meat offal or blood. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1602.10.00 | - Homogenised preparations | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1602.20.00 | - Of liver of any animal | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Of poultry of heading 01.05: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1602.31.00 | -- Of turkeys | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.32 | -- Of fowls of the species Gallus domesticus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1602.32.10 | --- Canned chicken curry | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1602.32 .90 | --- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.39.00 | -- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - Of swine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1602.41 .00 | -- Hams and cuts thereof | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.42.00 | - - Shoulders and cuts thereof | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.49 | -- Other, including mixtures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1602.49.10 | --- Luncheon meat | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.49 .90 | --- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.50 | - Of bovine animals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1602.50.10 | -- Corned beef | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.50.90 | -- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.90 | - Other, including preparations of blood of any animal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1602.90.10 | -- Canned mutton curry | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1602.90.90 | -- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 16.03 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1603.00.10 | - Of chicken, with herbs | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1603.00.20 | - Of chicken, without herbs | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1603.00.30 | - Other, with herbs | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1603.00 .90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Fish, whole or in pieces, but not minced: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.11 | -- Salmon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.11.10 | --- In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.11.90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.12 | -- Herrings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.12.10 | -- - In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.12 .90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.13 | -- Sardines, sardinella and brisling or sprats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Sardines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.13.11 | -- - - In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.13.19 | ---- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.13.91 | ---- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1604.13.99 | --- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1604.14 | -- Tunas, skipjack and bonito (Sarda spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.14.10 | --- In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.14.90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.15 | -- Mackerel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.15.10 | --- In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.15.90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.16 | -- Anchovies: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.16.10 | --- In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.16 .90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1604.19.10 | --- In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.19.90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.20 | - Other prepared or preserved fish: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.20.10 | -- Sharks' fins, prepared and ready for use | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1604.20.20 | -- Fish sausages | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.20.91 | --- In airtight containers | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.20.99 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1604.30 | - Caviar and caviar substitutes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1604.30.10 | -- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1604.30.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1605.10.00 | - Crab | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1605.20 | - Shrimps and prawns: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1605.20.10 | -- Shrimps paste | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1605.20.90 | - - Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1605.30.00 | - Lobster | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1605.40.00 | - Other crustaceans | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1605.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1605.90.10 | -- Abalone | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 1605.90 .90 | -- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 17 | SUGARS AND SUGAR CONFECTIONERY |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Raw sugar not containing added flavouring or colouring matter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1701.11.00 | -- Cane sugar (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1701.11.00 | -- Cane sugar (Out-quota) | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 1701.12.00 | -- Beet sugar (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1701.12.00 | -- Beet sugar (Out-quota) | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1701.91.00 | - - Containing added flavouring or colouring matter (In-quota) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1701.91.00 | - - Containing added flavouring or colouring matter (Out-quota) | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 1701.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Refined sugar: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1701.99.11 | ---- White (In-quota) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1701.99.11 | --- - White (Out-quota) | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 1701.99.19 | --- - Other (In-quota) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1701.99.19 | -- - Other (Out-quota) | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 1701.99.90 | --- Other (In-quota) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1701.99.90 | -- - Other (Out-quota) | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Lactose and lactose syrup: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1702.11.00 | - - Containing by weight $99 \%$ or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.20.00 | - Maple sugar and maple syrup | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.30 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than $20 \%$ by weight of fructose: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1702.30.10 | -- Glucose | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 1702.30.20 | -- Glucose syrup | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least $20 \%$ but less than $50 \%$ by weight of fructose, excluding invert sugar | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 1702.50.00 | - Chemically pure fructose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.60 | - Other fructose and fructose syrup, containing in the dry state more than $50 \%$ by weight of fructose, excluding invert sugar: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1702.60.10 | -- Fructose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.60.20 | -- Fructose syrup | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.90 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state $50 \%$ by weight of fructose: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1702.90.10 | -- Maltose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.90.20 | - - Artificial honey, whether or not mixed with natural honey | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.90.30 | -- Flavoured or coloured sugars (excluding maltose) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.90 .40 | -- Caramel | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1702.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 17.03 | Molasses resulting from the extraction or refining of sugar. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1703.10 .00 | - Cane molasses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 1703.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1704.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1704.90.10 | -- Medicated sweets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1704.90.20 | -- White chocolate | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1704.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 18 | COCOA AND COCOA PREPARATIONS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1801.00.00 | Cocoa beans, whole or broken, raw or roasted. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1802.00.00 | Cocoa shells, husks, skins and other cocoa waste. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18.03 | Cocoa paste, whether or not defatted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1803.10.00 | - Not defatted | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1803.20.00 | - Wholly or partly defatted | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1804.00.00 | Cocoa butter, fat and oil. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1805.00.00 | Cocoa powder, not containing added sugar or other sweetening matter. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 18.06 | Chocolate and other food preparations containing cocoa. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.20 | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1806.20.10 | -- Chocolate confectionery in blocks, slabs or bars | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.20.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other, in blocks, slabs or bars: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1806.31 | - - Filled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1806.31.10 | --- Chocolate confectionery in blocks, slabs or bars | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.31 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.32 | -- Not filled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1806.32.10 | -- - Chocolate confectionery in blocks, slabs or bars | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.32 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1806.90.10 | -- Chocolate confectionery in tablets or pastilles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.90.20 | - - Food preparations of flour, meal, starch or malt extract, containing $40 \%$ or more but less than $50 \%$ by weight of cocoa and food preparations of goods of headings 04.01 to 04.04 , containing $5 \%$ or more but less than $10 \%$ by weight of cocoa, specially prepared for infant use, not put up for retail sale | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.90.30 | - - Other food preparations of flour, meal, starch or malt extract, containing $40 \%$ or morebut less than $50 \%$ by weight of cocoa; other food preparations of goods of headings 04.01 to 04.04 , containing $5 \%$ or more but less than $10 \%$ by weight of cocoa; preparations of cereals containing $6 \%$ but not more than $8 \%$ by weight of cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1806.90 .90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | $\begin{array}{\|l\|} \hline \text { Base Rate } \\ \text { (2005 MFN) } \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 19 | PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than $40 \%$ by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than $5 \%$ by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.10 | - Preparations for infant use, put up for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.10.10 | - - Of malt extract | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Of goods of headings 04.01 to 04.04: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.10.21 | --- Medical food | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.10.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.10.30 | -- Of soya bean powder | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.10.91 | --- For lactase deficiency infants | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.10.92 | --- Other medical foods | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1901.10.93 | -- - Other, containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.10.99 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1901.20 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.20.10 | - - Of flour, groats, meal, starch or malt extract, not containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.20.20 | -- Of flour, groats, meal, starch or malt extract, containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.20.30 | -- Other, not containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.20 .40 | -- Other, containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Infant food, not put up for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.90.11 | -- - Of goods of heading 04.01 to 04.04 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1901.90.12 | --- For lactase deficient infants | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.90.13 | --- Other medical food | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.90.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1901.90.20 | -- Malt extract | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other, of goods of heading 04.01 to 04.04: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.90.31 | --- Filled milk | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1901.90.32 | --- Medical food | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1901.90.33 | --- Other, not containing cocoa | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 1901.90.34 | --- Other, containing cocoa | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other soya based preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.90.41 | -- - In powder form | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1901.90.49 | --- In other form | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1901.90.51 | --- Medical foods | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1901.90 .52 | --- Other,not containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 1901.90.53 | --- Other, containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Uncooked pasta, not stuffed or otherwise prepared: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1902.11.00 | -- Containing eggs | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1902.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1902.19.10 | --- Bean vermicelli (tang hoon) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1902.19.20 | --- Rice vermicelli (bee hoon) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1902.19.90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1902.30 | - Other pasta: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1902.30.10 | - - Instant noodles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1902.30.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1902.40.00 | - Couscous | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 19.04 | Prepared food obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1904.10.00 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1904.20 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1904.20.10 | -- Mixtures of roasted or unroasted cereal flakes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1904.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1904.30.00 | - Bulgur wheat | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1904.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1904.90.10 | -- Rice preparations, including pre-cooked rice | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1904.90.90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1905.10.00 | - Crispbread | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.20.00 | - Gingerbread and the like | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Sweet biscuits; waffles and wafers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1905.31 | -- Sweet biscuits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1905.31.10 | --- Not containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.31.20 | - - - Containing cocoa | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.32 | - - Waffles and wafers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1905.32.10 | -- - Waffles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.32.20 | -- - Wafers | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.40 .00 | - Rusks, toasted bread and similar toasted products | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1905.90.10 | -- Unsweetened teething biscuits | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.20 | -- Other unsweetened biscuits | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.30 | -- Cakes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.40 | -- Pastries | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.50 | -- Bakery products made without flour | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.60 | -- Empty cachets of a kind suitable for pharmaceutical use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.70 | -- Communion wafers, sealing wafers, rice paper and similar products | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.80 | -- Other crisp savoury food products | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 1905.90.90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20 | PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2001.10.00 | - Cucumbers and gherkins | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2001.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2001.90.10 | -- Onions | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2001.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2002.10.00 | - Tomatoes, whole or in pieces | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2002.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2002.90.10 | -- Tomato paste | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2002.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2003.10.00 | - Mushrooms of the genus Agaricus | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2003.20 .00 | - Truffles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2003.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2004.10.00 | - Potatoes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2004.90 | - Other vegetables and mixtures of vegetables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2004.90.10 | -- Infant food | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2004.90.20 | -- Other preparations of sweet corn | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2004.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2005.10.00 | - Homogenised vegetables | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.20 | - Potatoes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2005.20.10 | -- Chips and sticks | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.20.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.40.00 | - Peas (Pisum sativum) | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Beans (Vigna spp., Phaseolus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2005.51.00 | -- Beans, shelled | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.59.00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.60.00 | - Asparagus | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.70.00 | - Olives | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.80.00 | - Sweet corn (Zea mays var. saccharata) | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.90 | - Other vegetables and mixtures of vegetables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2005.90.10 | -- Smoked garlic | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2005.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2006.00.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacĐ or crystallised) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2007.10.00 | - Homogenised preparations | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2007.91.00 | -- Citrus fruit | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2007.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2007.99.10 | -- - Fruit grains and pastes other than of mango, pineapple or strawberries | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2007.99.90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20.08 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Nuts, ground-nuts and other seeds, whether or not mixed together: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2008.11 | -- Ground-nuts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.11.10 | --- Roasted nuts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.11.20 | --- Peanut butter | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.11.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.19 | -- Other, including mixtures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.19.10 | --- Cashew | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.19.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.20.00 | - Pineapples | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.30 | - Citrus fruit: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.30 .11 | -- - In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.30.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.30.91 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.30.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.40 | - Pears: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.40 .11 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.40.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.40.91 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.40.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.50 | - Apricots: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.50 .11 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.50.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.50.91 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.50.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.60 | - Cherries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.60.11 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.60.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.60.91 | -- - In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.60.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.70 | - Peaches, including nectarines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.70.11 | -- - In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.70.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.70 .91 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.70.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2008.80 | - Strawberries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.80.11 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.80.19 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.80.91 | --- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.80.99 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, including mixtures other than those of subheading 2008.19: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.91.00 | -- Palm hearts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.92 | -- Mixtures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.92.10 | --- of stems, roots and other edible parts of plants | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other, containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.92.21 | ---- In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.92.29 | --- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.92.91 | -- - - In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.92.99 | --- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.99.10 | --- Lychees | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.99.20 | ---Longans | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.99.30 | --- Of stems, roots and other edible parts of plants | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other, containing added sugar or other sweetening matter or spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.99.41 | --- - In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.99.49 | -- - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2008.99.91 | --- - In airtight containers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2008.99.99 | --- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Orange juice: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.11.00 | - - Frozen | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.12.00 | -- Not frozen, of a Brix value not exceeding 20 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.19.00 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
|  | - Grapefruit juice: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.21.00 | -- Of a Brix value not exceeding 20 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.29.00 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Juice of any other single citrus fruit: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.31.00 | -- Of a Brix value not exceeding 20 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.39.00 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Pineapple juice: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.41.00 | -- Of a Brix value not exceeding 20 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2009.49.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.50.00 | - Tomato juice | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Grape juice (including grape must): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.61.00 | -- Of a Brix value not exceeding 20 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.69.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Apple juice: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.71.00 | -- Of a Brix value not exceeding 20 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.79.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 2009.80 | -- Juice of any other single fruit or vegetable: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2009.80.10 | -- Blackcurrant juice | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 2009.80.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2009.90.00 | - Mixtures of juices | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 21 | MISCELLANEOUS EDIBLE PREPARATIONS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2101.11 | -- Extracts, essences and concentrates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2101.11.10 | --- Instant coffee | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2101.11.90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2101.12.00 | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2101.20.00 | - Extracts, essences and concentrates, of tea or mat甲, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or matĐ | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 21.02 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2102.10 | - Active yeasts |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2102.10.10 | -- Bread yeasts | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2102.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2102.20.00 | - Inactive yeasts; other single-cell micro-organisms, dead | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2102.30.00 | - Prepared baking powders | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2103.10 .00 | - Soya sauce | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2103.30.00 | - Mustard flour and meal and prepared mustard | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2103.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2103.90.10 | -- Chilli sauce | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2103.90.20 | - - Mixed condiments and mixed seasonings, including belachan | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2103.90.30 | -- Fish sauce | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2103.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 21.04 | Soups and broths and preparations therefor; homogenised composite food preparations. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2104.10 | - Soups and broths and preparations therefor: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2104.10.10 | -- Containing meat | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2104.10.90 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2104.20 | - Homogenised composite food preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2104.20.10 | -- Containing meat | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2104.20.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2105.00.00 | Ice cream and other edible ice, whether or not containing cocoa. | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 21.06 | Food preparations not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.10 .00 | - Protein concentrates and textured protein substances | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90.10 | -- Dried bean curd and bean curd sticks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.20 | -- Flavoured or coloured syrups | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.30 | -- Non-dairy creamer | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .40 | -- Autolysed yeast preparations | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Preparations of a kind used in the manufacture of beverages: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Non-alcoholic preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90 .51 | -- - - Preparations to be used as raw material in preparing composite concentrates | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .52 | -- - - Composite concentrates for simple dilution with water to make beverages | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .53 | ---- Ginseng based products | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.54 | -- - Other mixtures of chemical with foodstuffs or other substances with nutritive value of a kind used for food processing | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .59 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Alcoholic preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - - Preparations to be used as raw material in preparing composite concentrates |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90 .61 | -- - - Of a kind used for the manufacture of alcoholic beverages, in liquid form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .62 | -- - - - Of a kind used for the manufacture of alcoholic beverages, in other form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .63 | ----- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \\ \hline \end{gathered}$ |
|  | -- - - Composite concentrates for simple dilution with water to make beverages: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90 .64 | -- - - Of a kind used for the manufacture of alcoholic beverages, in liquid form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .65 | -- - - Of a kind used for the manufacture of alcoholic beverages, in other form | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .66 | ----- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.67 | -- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.69 | --- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Sweetening preparations consisting of artificial sweeteners and foodstuffs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90 .71 | - - - Containing saccharin or aspartame as a sweetener | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .79 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Flavouring preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90 .81 | --- Cheese flavouring powder | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .82 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Food supplements: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90 .83 | --- Preparations containing vitamins or minerals | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.84 | -- - Medical food | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.89 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2106.90 .91 | --- Food preparations for lactase deficient infants | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.92 | --- Medical food | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .93 | --- Other preparations for infant use | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.94 | -- - Ice cream powder | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.95 | --- Fortificant premixes | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90.96 | -- - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2106.90 .99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 22 | BEVERAGES, SPIRITS AND VINEGAR |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2201.10.00 | - Mineral waters and aerated waters | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2201.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2201.90.10 | -- Ice and snow | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2201.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages, not including fruit or vegetable juices of heading 20.09 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2202.10 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2202.10.10 | -- Sparkling mineral waters and aerated waters, flavoured | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2202.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2202.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2202.90.10 | -- Flavoured UHT milk drink | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2202.90.20 | -- Soya milk drink | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2202.90.30 | - - Non-aerated beverages ready for immediate consumption without dilution | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2202.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 22.03 | Beer made from malt. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2203.00 .10 | - Stout and porter | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2203.00.90 | - Other, including ale | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2204.10.00 | - Sparkling wine | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
|  | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2204.21 | -- In containers holding 21 or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Wine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2204.21.11 | -- - - Of an alcoholic strength by volume not exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
| 2204.21.12 | --- - Of an alcoholic strength by volume exceeding $15 \% \mathrm{vol}$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
|  | --- Grape must: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2204.21 .21 | -- - - Of an alcoholic strength by volume not exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
| 2204.21.22 | --- - Of an alcoholic strength by volume exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
| 2204.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Wine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2204.29.11 | -- - - Of an alcoholic strength by volume not exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
| 2204.29.12 | --- - Of an alcoholic strength by volume exceeding $15 \% \mathrm{vol}$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
|  | -- - Grape must: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2204.29.21 | -- - - Of an alcoholic strength by volume not exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
| 2204.29.22 | --- - Of an alcoholic strength by volume exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 20\% |
| 2204.30 | - Other grape must: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2204.30.10 | -- Of an alcoholic strength by volume not exceeding $15 \% \mathrm{vol}$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2204.30.20 | -- Of an alcoholic strength by volume exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 22.05 | Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2205.10 | - In containers holding 2 I or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2205.10.10 | -- Of an alcoholic strength by volume not exceeding | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2205.10.20 | -- Of an alcoholic strength by volume exceeding $15 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2205.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2205.90 .10 | -- Of an alcoholic strength by volume not exceeding | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2205.90.20 | -- Of an alcoholic strength by volume exceeding 15\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 22.06 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2206.00.10 | - Cider and perry | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2206.00.20 | - Sake (rice wine) | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2206.00.30 | - Toddy | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2206.00.40 | - Shandy of an alcoholic strength by volume exceeding $0.5 \%$ but not exceeding $1 \%$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2206.00 .50 | - Shandy of an alcoholic strength by volume exceeding $1 \%$ but not exceeding $3 \%$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2206.00.90 | - Other, including mead | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of $\mathbf{8 0 \%}$ vol or higher; ethyl alcohol and other spirits, denatured, of any strength. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2207.10 .00 | - Undenatured ethyl alcohol of an alcoholic strength by volume of $80 \%$ vol or higher | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 2207.20 | - Ethyl alcohol and other spirits, denatured, of any strength: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Denatured ethyl alcohol, including methylated spirits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2207.20 .11 | -- - Ethyl alcohol strength by volume of exceeding 99\% vol | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 2207.20 .19 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 2207.20.90 | -- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than $80 \%$ vol; spirits, liqueurs and other spirituous beverages. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.20 | - Spirits obtained by distilling grape wine or grape marc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.20 .10 | -- Brandy of an alcoholic strength by volume not exceeding $46 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2208.20.20 | -- Brandy of an alcoholic strength by volume exceeding $46 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.20.30 | - - Other, of an alcoholic strength by volume not exceeding $46 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.20 .40 | - - Other, of an alcoholic strength by volume exceeding $46 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.30 | - Whiskies: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.30.10 | -- Of an alcoholic strength by volume not exceeding 46\% vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.30.20 | - - Of an alcoholic strength by volume exceeding $46 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.40 | - Rum and tafia: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.40 .10 | -- Of an alcoholic strength by volume not exceeding $46 \% \mathrm{vol}$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.40 .20 | -- Of an alcoholic strength by volume exceeding $46 \% \mathrm{vol}$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.50 | - Gin and Geneva: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.50 .10 | -- Of an alcoholic strength by volume not exceeding $46 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.50 .20 | -- Of an alcoholic strength by volume exceeding $46 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.60 | - Vodka: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.60 .10 | - - Of an alcoholic strength by volume not exceeding 46\% vol | 80\% | 80\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 2208.60.20 | -- Of an alcoholic strength by volume exceeding $46 \% \mathrm{vol}$ | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.70 | - Liqueurs and cordials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.70 .10 | -- Of an alcoholic strength by volume not exceeding 57\% vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.70.20 | - - Of an alcoholic strength by volume exceeding $57 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2208.90.10 | - - Medicated samsu of an alcoholic strength by volume not exceeding $40 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90 .20 | - - Medicated samsu of an alcoholic strength by volume exceeding $40 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90.30 | -- Other samsu of an alcoholic strength by volume not exceeding $40 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90 .40 | -- Other samsu of an alcoholic strength by volume exceeding $40 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90 .50 | - - Arrack and pineapple spirit of an alcoholic strength by volume not exceeding $40 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90.60 | -- Arrack and pineapple spirit of an alcoholic strength by volume exceeding $40 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90.70 | - - Bitters and similar beverages of an alcoholic strength not exceeding $57 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2208.90 .80 | -- Bitters and similar beverages of an alcoholic strength exceeding $57 \%$ vol | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2208.90.90 | -- Other | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 80\% | 40\% |
| 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23 | RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 23.01 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2301.20.00 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23.02 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2302.10.00 | - Of maize (corn) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2302.20.00 | - Of rice | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2302.30.00 | - Of wheat | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2302.40 .00 | - Of other cereals | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2302.50.00 | - Of leguminous plants | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23.03 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2303.10 | - Residues of starch manufacture and similar residues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2303.10.10 | -- Of manioc (cassava) or sago | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2303.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2303.30.00 | - Brewing or distilling dregs and waste | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2304.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2305.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23.06 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2306.10.00 | - Of cotton seeds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.20 .00 | - Of linseed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.30.00 | - Of sunflower seeds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Of rape or colza seeds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2306.41 .00 | -- Of low erucic acid rape or colza seeds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.49.00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.50 .00 | - Of coconut or copra | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.60.00 | - Of palm nuts or kernels | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.70 .00 | - Of maize (corn) germ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2306.90.10 | -- Of safflower seed meal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2306.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2307.00 .00 | Wine lees; argol. | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 2308.00.00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23.09 | Preparations of a kind used in animal feeding. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2309.10 | - Dog or cat food, put up for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2309.10.10 | -- Containing meat | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2309.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2309.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Complete feed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2309.90.11 | --- For poultry | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2309.90.12 | --- For swine | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2309.90.13 | --- Prawn feed | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2309.90.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2309.90.20 | -- Premixes, feed supplements and feed additives | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 2309.90.30 | -- Other, containing meat | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2309.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 24 | TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 24.01 | Unmanufactured tobacco; tobacco refuse. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2401.10 | - Tobacco, not stemmed/stripped: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2401.10.10 | -- Virginia type, flue-cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.10.10 | -- Virginia type, flue-cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.10.20 | -- Virginia type, not flue cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.10.20 | - - Virginia type, not flue cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.10 .30 | -- Other, flue-cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.10.30 | -- Other, flue-cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.10.90 | -- Other, not flue cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.10.90 | -- Other, not flue cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.20 | - Tobacco, partly or wholly stemmed/stripped: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2401.20.10 | - - Virginia type, flue-cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.20.10 | -- Virginia type, flue-cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.20.20 | -- Virginia type, not flue cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.20.20 | -- Virginia type, not flue cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.20 .30 | -- Oriental type (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.20 .30 | -- Oriental type (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.20.40 | - - Burley type (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2401.20.40 | -- Burley type (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.20.50 | -- Other, flue-cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.20.50 | -- Other, flue-cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.20.90 | -- Other, not flue cured (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.20.90 | -- Other, not flue cured (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.30 | - Tobacco refuse: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2401.30.10 | -- Tobacco stems (In-quota) | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.30.10 | -- Tobacco stems (Out-quota) | 80\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2401.30.90 | -- Other (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2401.30.90 | - - Other (Out-quota) | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 2402.20 | - Cigarettes containing tobacco: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2402.20.10 | -- Beedies | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 2402.20.90 | -- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 2402.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2402.90.10 | -- Cigars, cheroots and cigarillos of tobacco substitutes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 2402.90.20 | -- Cigarettes of tobacco substitutes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2403.10 | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Packed for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2403.10.11 | -- - Blended tobacco | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.10.19 | --- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
|  | -- Other manufactured tobacco for cigarette making: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2403.10.21 | --- Blended tobacco | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.10.29 | -- - Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.10.90 | -- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2403.91.00 | -- "Homogenised" or "reconstituted" tobacco | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2403.99.10 | -- - Tobacco extracts and essences | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.99.30 | --- Manufactured tobacco substitutes | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.99.40 | --- Snuff | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.99.50 | -- - Smokeless tobacco, including chewing and sucking tobacco | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.99.60 | --- Ang Hoon | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 2403.99.90 | --- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 25 | SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 25.01 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or freeflowing agents; sea water. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2501.00.10 | - Table salt (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2501.00.10 | - Table salt (Out-quota) | 60\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Rock salt, non processed, solid or aqueous solution: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2501.00.21 | -- Salt containing at least $94.7 \%$ of sodium chloride calculated on a dry basis in packages of a net weight of 50 kg or more (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2501.00.21 | -- Salt containing at least $94.7 \%$ of sodium chloride calculated on a dry basis in packages of a net weight of 50 kg or more (Out-quota) | 60\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2501.00.29 | -- Other (In-quota) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2501.00.29 | -- Other (Out-quota) | 60\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Other salt containing at least $96 \%$ sodium chloride, in bulk: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2501.00.31 | -- Pure salt (In-quota) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 2501.00.31 | -- Pure salt (Out-quota) | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2501.00.32 | -- Other, in packages of 50 kg or more (In-quota) | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2501.00.32 | -- Other, in packages of 50 kg or more (Out-quota) | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2501.00.33 | -- Other, in packages of less than 50 kg (In-quota) | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2501.00.33 | -- Other, in packages of less than 50 kg (Out-quota) | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2501.00.90 | - Other (In-quota) | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2501.00.90 | - Other (Out-quota) | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2502.00.00 | Unroasted iron pyrites. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.04 | Natural graphite. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2504.10.00 | - In powder or in flakes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2504.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.05 | Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2505.10.00 | - Silica sands and quartz sands | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2505.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.06 | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2506.10.00 | - Quartz | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Quartzite: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2506.21 .00 | - Crude or roughly trimmed | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2506.29.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| 2507.00.00 | Kaolin and other kaolinic clays, whether or not calcined. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.08 | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2508.10.00 | - Bentonite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2508.20.00 | - Decolourising earths and fuller's earth | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2508.30.00 | - Fire-clay | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2508.40 .00 | - Other clays | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2508.60.00 | - Mullite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2508.70.00 | - Chamotte or dinas earths | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2509.00.00 | Chalk. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.10 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2510.10 | - Unground: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2510.10.10 | -- Apatite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2510.10.90 | - - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2510.20 | - Ground: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2510.20.10 | -- Apatite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2510.20.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.11 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2511.10.00 | - Natural barium sulphate (barytes) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2511.20.00 | - Natural barium carbonate (witherite) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2512.00.00 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Pumice stone: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2513.11.00 | -- Crude or in irregular pieces, including crushed pumice ("bimskies") | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2513.19.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2514.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{gathered} \text { Base Rate } \\ (2005 \text { MFN) } \end{gathered}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 25.15 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Marble and travertine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2515.11.00 | -- Crude or roughly trimmed | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2515.12 | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2515.12.10 | -- - Blocks | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2515.12.20 | --- Slabs | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Granite: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2516.11.00 | -- Crude or roughly trimmed | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2516.12 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2516.12.10 | -- - Blocks | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2516.12.20 | --- Slabs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Sandstone: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2516.21.00 | -- Crude or roughly trimmed | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2516.22.00 | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2516.90.00 | - Other monumental or building stone | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.17 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2517.10 | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; shingle and flint, whether or not heat-treated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2517.10.10 | -- Of granite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2517.10.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2517.20 .00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2517.30.00 | - Tarred macadam | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2517.41.00 | -- Of marble | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2517.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2517.49.10 | -- - Of granite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2517.49.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.18 | Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2518.10 .00 | - Dolomite, not calcined or sintered | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2518.20.00 | - Calcined or sintered dolomite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2518.30.00 | - Dolomite ramming mix | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.19 | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2519.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.20 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2520.10 .00 | - Gypsum; anhydrite | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2520.20 | - Plasters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2520.20 .10 | -- For use in dentistry | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2520.20 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.22 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2522.10.00 | - Quicklime | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2522.20.00 | - Slaked lime | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2522.30 .00 | - Hydraulic lime | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.23 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2523.10 | - Cement clinkers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2523.10 .10 | -- For white cement | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2523.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Portland cement: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2523.21 .00 | -- White cement, whether or not artificially coloured | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2523.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2523.29.10 | --- Coloured cement | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2523.29.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2523.30 .00 | - Aluminous cement | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2523.90.00 | - Other hydraulic cements | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 2524.00.00 | Asbestos. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.25 | Mica, including splittings; mica waste. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2525.10.00 | - Crude mica and mica rifted into sheets or splittings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2525.20.00 | - Mica powder | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2525.30.00 | - Mica waste | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.26 | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2526.10.00 | - Not crushed, not powdered | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2526.20 | - Crushed or powdered: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2526.20.10 | -- Talc powder | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2526.20.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.28 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2528.10 .00 | - Natural sodium borates and concentrates thereof (whether or not calcined) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2528.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.29 | Felspar, leucite, nepheline and nepheline syenite; fluorspar. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2529.10.00 | - Felspar | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Fluorspar: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2529.21 .00 | - - Containing by weight $97 \%$ or less of calcium fluoride | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2529.22.00 | - - Containing by weight more than $97 \%$ of calcium fluoride | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2529.30.00 | - Leucite, nepheline and nepheline syenite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25.30 | Mineral substances not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2530.20 | - Kieserite, epsomite (natural magnesium sulphate): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2530.20 .10 | -- Kieserite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2530.20 .20 | -- Epsomite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2530.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2530.90.10 | -- Realgar, orpiment and munshell | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2530.90.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26 | ORES, SLAG AND ASH |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 26.01 | Iron ores and concentrates, including roasted iron pyrites. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Iron ores and concentrates, other than roasted iron pyrites: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2601.11.00 | -- Non-agglomerated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2601.12.00 | - - Agglomerated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2601.20.00 | - Roasted iron pyrites | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2602.00.00 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of $20 \%$ or more, calculated on the dry weight. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2603.00.00 | Copper ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2604.00.00 | Nickel ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2605.00.00 | Cobalt ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2606.00.00 | Aluminium ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2607.00.00 | Lead ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2608.00.00 | Zinc ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2609.00.00 | Tin ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2610.00.00 | Chromium ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2611.00.00 | Tungsten ores and concentrates. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.12 | Uranium or thorium ores and concentrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2612.10.00 | - Uranium ores and concentrates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2612.20.00 | - Thorium ores and concentrates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.13 | Molybdenum ores and concentrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2613.10.00 | - Roasted | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2613.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.14 | Titanium ores and concentrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2614.00.10 | - Ilmenite ores and concentrates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2614.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.15 | Niobium, tantalum, vanadium or zirconium ores and concentrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2615.10.00 | - Zirconium ores and concentrates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2615.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2615.90.10 | -- Niobium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2615.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.16 | Precious metal ores and concentrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2616.10.00 | - Silver ores and concentrates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2616.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.17 | Other ores and concentrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2617.10.00 | - Antimony ores and concentrates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2617.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2618.00.00 | Granulated slag (slag sand) from the manufacture of iron or steel. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| 2619.00.00 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.20 | Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing mainly zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2620.11.00 | -- Hard zinc spelter | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2620.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing mainly lead: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2620.21.00 | - - Leaded gasoline sludges and leaded anti-knock compound sludges | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2620.29 .00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2620.30.00 | - Containing mainly copper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2620.40 .00 | - Containing mainly aluminium | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2620.91.00 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2620.99.10 | --- Containing mainly tin | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2620.99.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26.21 | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2621.10.00 | - Ash and residues from the incineration of municipal waste | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2621.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27 | MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Coal, whether or not pulverised, but not agglomerated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2701.11.00 | - - Anthracite | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2701.12 | -- Bituminous coal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2701.12.10 | --- Coking coal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2701.12.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2701.19.00 | -- Other coal | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.02 | Lignite, whether or not agglomerated, excluding jet. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2702.10.00 | - Lignite, whether or not pulverised, but not agglomerated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2702.20.00 | - Agglomerated lignite | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.03 | Peat (including peat litter), whether or not agglomerated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2703.00.10 | - Peat, whether or not compressed into bales, but not agglomerated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2703.00.20 | - Agglomerated peat | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.04 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2704.00.10 | - Coke and semi-coke of coal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2704.00.20 | - Coke and semi-coke of lignite or of peat | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2704.00.30 | - Retort carbon | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2705.00.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2706.00.00 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.07 | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of non-aromatic constituents. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2707.10.00 | - Benzol (benzene) | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.20.00 | - Toluol (toluene) | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.30.00 | - Xylol (xylenes) | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.40 | - Naphthalene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2707.40.10 | -- Used in the manufacture of solvents | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.40 .90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65\% or more by volume (including losses) distils at 250 oC by the ASTM D 86 method | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.60.00 | - Phenols | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2707.91.00 | -- Creosote oils | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2707.99.10 | - - - Aromatic rubber processing oil | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2707.99.90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2708.10.00 | - Pitch | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2708.20.00 | - Pitch coke | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.09 | Petroleum oils and oils obtained from bituminous minerals, crude. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2709.00.10 | - Crude petroleum oil | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2709.00.20 | - Condensate | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |

## Annex 1 <br> Annex 1 Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2709.00.90 | - Other | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% |
| 27.10 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - 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 waste oils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2710.11 | -- Light oils and preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2710.11.11 | -- - Motor spirit, premium leaded | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.12 | --- Motor spirit, premium unleaded | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.13 | - - - Motor spirit, regular leaded | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.14 | --- Motor spirit, regular unleaded | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.15 | -- - Other motor spirit, leaded | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.16 | -- - Other motor spirit, unleaded | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.17 | - - - Aviation spirit | 15\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.18 | -- - Tetrapropylene | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.21 | --- White spirit | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.22 | -- - Low aromatic solvents containing by weight less than $1 \%$ aromatic content | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.23 | --- Other solvent spirits | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.24 | -- - Naphtha, reformate or preparations for preparing spirits | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.25 | -- - Other light oil | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.11.29 | --- Other | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Medium oils and preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2710.19.11 | --- - Lamp kerosene | 15\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.12 | ---- Other kerosene, including vaporising oil | 15\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.13 | -- - - Aviation turbine fuel (jet fuel) having a flash point of not less than $23^{\circ} \mathrm{C}$ | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.14 | -- - - Aviation turbine fuel (jet fuel) having a flash point of less than $23^{\circ} \mathrm{C}$ | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.15 | ---- Normal paraffin | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.19 | ---- Other medium oils and preparations | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2710.19 .21 | ---- Topped crudes | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.22 | --- - Carbon black feedstock oil | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.23 | ---- Lubricating oil basestock | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.24 | ---- Lubricating oils for aircraft engines | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{array}{c\|} \hline \text { Base Rate } \\ (2005 \text { MFN }) \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 2710.19.25 | ---- Other lubricating oil | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.26 | ---- Lubricating greases | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.27 | --- - Hydraulic brake fluid | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.28 | --- - Oil for transformer or circuit breakers | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.31 | --- - High speed diesel fuel | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.32 | --- Other diesel fuel | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.33 | --- Other fuel oils | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.19.39 | ---- Other | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Waste oils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2710.91.00 | - - Containing polychlorinated biphenyls (PCBS), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2710.99.00 | -- Other | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 27.11 | Petroleum gases and other gaseous hydrocarbons. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Liquefied: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2711.11.00 | -- Natural gas | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 2711.12.00 | -- Propane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 2711.13.00 | -- Butanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 2711.14 | -- Ethylene, propylene, butylene and butadiene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2711.14.10 | ---Ethylene | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 2711.14.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 2711.19.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | - In gaseous state: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2711.21 .00 | -- Natural gas | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2711.29.00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.12 | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2712.10.00 | - Petroleum jelly | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2712.20.00 | - Paraffin wax containing by weight less than $0.75 \%$ of oil | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2712.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2712.90.10 | -- Paraffin wax | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2712.90.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Petroleum coke: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2713.11.00 | -- Not calcined | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2713.12.00 | -- Calcined | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2713.20.00 | - Petroleum bitumen | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 27.14 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2714.10.00 | - Bituminous or oil shale and tar sands | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2714.90.00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2715.00.00 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2716.00.00 | Electrical energy. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28 | INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 28.01 | Fluorine, chlorine, bromine and iodine. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2801.10.00 | - Chlorine | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2801.20.00 | - Iodine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2801.30.00 | - Fluorine; bromine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2802.00.00 | Sulphur, sublimed or precipitated; colloidal sulphur. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.03 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2803.00.10 | - Rubber grade carbon black | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2803.00.20 | - Acetylene black | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2803.00.30 | - Other carbon blacks | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2803.00.90 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.04 | Hydrogen, rare gases and other non-metals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2804.10.00 | - Hydrogen | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Rare gases: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2804.21 .00 | -- Argon | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.30.00 | - Nitrogen | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.40.00 | - Oxygen | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.50.00 | - Boron; tellurium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Silicon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2804.61.00 | -- Containing by weight not less than 99.99\% of silicon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.69 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.70.00 | - Phosphorus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.80.00 | - Arsenic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2804.90.00 | - Selenium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.05 | Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Alkali or alkaline-earth metals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2805.11.00 | -- Sodium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2805.12.00 | -- Calcium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2805.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2805.30 .00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2805.40 .00 | - Mercury | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.06 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2806.10.00 | - Hydrogen chloride (hydrochloric acid) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2806.20.00 | - Chlorosulphuric acid | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.07 | Sulphuric acid; oleum. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2807.00.10 | - Sulphuric acid from copper smelter | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2807.00.90 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2808.00.00 | Nitric acid; sulphonitric acids. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.09 | Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2809.10.00 | - Diphosphorous pentaoxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2809.20 | - Phosphoric acid and polyphosphoric acids: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2809.20.10 | -- Phosphoric acids | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Polyphosphoric acids: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2809.20.21 | --- Hypophosphoric acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2809.20.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2810.00.00 | Oxides of boron; boric acids. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.11 | Other inorganic acids and other inorganic oxygen compounds of non-metals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Other inorganic acids: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2811.11.00 | -- Hydrogen fluoride (hydrofluoric acid) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2811.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2811.19.10 | -- - Arsenic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2811.19.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other inorganic oxygen compounds of non-metals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2811.21 .00 | -- Carbon dioxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2811.22 | -- Silicon dioxide: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2811.22.10 | -- - Silica powder | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2811.22.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2811.23.00 | -- Sulphur dioxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2811.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2811.29.10 | --- Diarsenic pentaoxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2811.29.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.12 | Halides and halide oxides of non-metals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2812.10.00 | - Chlorides and chloride oxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2812.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.13 | Sulphides of non-metals; commercial phosphorus trisulphide. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2813.10 .00 | - Carbon disulphide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2813.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.14 | Ammonia, anhydrous or in aqueous solution |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2814.10.00 | - Anhydrous ammonia | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2814.20.00 | - Ammonia in aqueous solution | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 28.15 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Sodium hydroxide (caustic soda): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2815.11.00 | -- Solid | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2815.12.00 | -- In aqueous solution (soda lye or liquid soda) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2815.20.00 | - Potassium hydroxide (caustic potash) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2815.30.00 | - Peroxides of sodium or potassium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.16 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2816.10.00 | - Hydroxide and peroxide of magnesium | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2816.40 .00 | - Oxides, hydroxides and peroxides, of strontium or barium | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.17 | Zinc oxide; zinc peroxide. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2817.00.10 | - Zinc oxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2817.00.20 | - Zinc peroxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.18 | Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2818.30.00 | - Aluminium hydroxide | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.19 | Chromium oxides and hydroxides. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2819.10.00 | - Chromium trioxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2819.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.20 | Manganese oxides. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2820.10.00 | - Manganese dioxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2820.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.21 | Iron oxides and hydroxides; earth colours containing $70 \%$ or more by weight of combined iron evaluated as Fe 2 O 3 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2821.10.00 | - Iron oxides and hydroxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2821.20.00 | - Earth colours | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.22 | Cobalt oxides and hydroxides; commercial cobalt oxides. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2822.00.10 | - Cobalt oxides; commercial cobalt oxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2822.00.20 | - Cobalt hydroxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2823.00.00 | Titanium oxides. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.24 | Lead oxides; red lead and orange lead. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2824.10.00 | - Lead monoxide (litharge, massicot) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2824.20.00 | - Red lead and orange lead | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2824.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.25 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2825.10 | - Hydrazine and hydroxylamine and their inorganic salts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2825.10.10 | -- Hydrazine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.20.00 | - Lithium oxide and hydroxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.30 .00 | - Vanadium oxides and hydroxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.40.00 | - Nickel oxides and hydroxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.50.00 | - Copper oxides and hydroxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.60.00 | - Germanium oxides and zirconium dioxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.70.00 | - Molybdenum oxides and hydroxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.80.00 | - Antimony oxide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2825.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.26 | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Fluorides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2826.11.00 | -- Of ammonium or of sodium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2826.12.00 | -- Of aluminium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2826.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2826.20.00 | - Fluorosilicates of sodium or of potassium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2826.30.00 | - Sodium hexafluoroaluminate (synthetic cryolite) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2826.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.27 | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2827.10.00 | - Ammonium chloride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.20 | - Calcium chloride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2827.20.10 | -- Commercial grades | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.20.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other chlorides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2827.31.00 | -- Of magnesium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.32.00 | -- Of aluminium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.33.00 | -- Of iron | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.34.00 | -- Of cobalt | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.35.00 | -- Of nickel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.36.00 | -- Of zinc | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Chloride oxides and chloride hydroxides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2827.41.00 | -- Of copper | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Bromides and bromide oxides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2827.51.00 | - Bromides of sodium or of potassium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.59.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2827.60.00 | - Iodides and iodide oxides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.28 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2828.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2828.90.10 | -- Sodium hypochlorite | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2828.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.29 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Chlorates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2829.11.00 | -- Of sodium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2829.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2829.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.30 | Sulphides; polysulphides, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2830.10.00 | - Sodium sulphides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2830.20 .00 | - Zinc sulphide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2830.30.00 | - Cadmium sulphide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2830.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.31 | Dithionites and sulphoxylates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2831.10.00 | - Of sodium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2831.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.32 | Sulphites; thiosulphates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2832.10.00 | - Sodium sulphites | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2832.20.00 | - Other sulphites | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2832.30.00 | - Thiosulphates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.33 | Sulphates; alums; peroxosulphates (persulphates). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Sodium sulphates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2833.11.00 | -- Disodium sulphate | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.19.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other sulphates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2833.21.00 | -- Of magnesium | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.22 | - - Of aluminium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2833.22.10 | --- Commercial grades | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.22.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.23.00 | -- Of chromium | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.24.00 | -- Of nickel | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.25.00 | -- Of copper | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.26 .00 | -- Of zinc | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.27.00 | -- Of barium | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.29.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.30.00 | - Alums | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2833.40.00 | - Peroxosulphates (persulphates) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.34 | Nitrites; nitrates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2834.10.00 | - Nitrites | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Nitrates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2834.21.00 | -- Of potassium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2834.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.35 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Phosphates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2835.22.00 | -- Of mono- or disodium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.23.00 | -- Of trisodium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.24.00 | -- Of potassium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.25.00 | - - Calcium hydrogenorthophosphate ("dicalcium phosphate") | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.26 .00 | -- Other phosphates of calcium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Polyphosphates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2835.31 .00 | -- Sodium triphosphate (sodium tripolyphosphate) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2835.39.10 | --- Tetrasodium pyrophosphate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.39.20 | -- - Sodium hexametaphosphates, sodium tetraphosphates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2835.39 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.36 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2836.10 .00 | - Commercial ammonium carbonate and other ammonium carbonates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.20 .00 | - Disodium carbonate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.30 .00 | - Sodium hydrogencarbonate (sodium bicarbonate) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.40 .00 | - Potassium carbonates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.50 | - Calcium carbonate: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2836.50.10 | -- Food or pharmaceutical grade | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.50.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.60.00 | - Barium carbonate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.70.00 | - Lead carbonates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2836.91.00 | -- Lithium carbonates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.92.00 | -- Strontium carbonate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2836.99.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.37 | Cyanides, cyanide oxides and complex cyanides. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cyanides and cyanide oxides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2837.11 .00 | -- Of sodium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2837.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2837.20.00 | - Complex cyanides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2838.00.00 | Fulminates, cyanates and thiocyanates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.39 | Silicates; commercial alkali metal silicates. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of sodium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2839.11 .00 | -- Sodium metasilicates | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2839.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2839.19.10 | --- Sodium silicates | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2839.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
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| 2839.20 .00 | - Of potassium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2839.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.40 | Borates; peroxoborates (perborates). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Disodium tetraborate (refined borax): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2840.11.00 | -- Anhydrous | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2840.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2840.20.00 | - Other borates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2840.30.00 | - Peroxoborates (perborates) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.41 | Salts of oxometallic or peroxometallic acids. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2841.10.00 | - Aluminates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2841.20.00 | - Chromates of zinc or of lead | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2841.30.00 | - Sodium dichromate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2841.50.00 | - Other chromates and dichromates; peroxochromates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Manganites, manganates and permanganates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2841.61 .00 | -- Potassium permanganate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2841.69.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2841.70.00 | - Molybdates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2841.80 .00 | - Tungstates (wolframates) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2841.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.42 | Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2842.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2842.90.10 | -- Sodium arsenite | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2842.90.20 | -- Copper and/or chromium salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2842.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.43 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2843.10.00 | - Colloidal precious metals | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Silver compounds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2843.21.00 | -- Silver nitrate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2843.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2843.30.00 | - Gold compounds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2843.90 | - Other compounds; amalgams: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2843.90.10 | -- Amalgams | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2843.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.44 | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds, mixtures and residues containing these products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| 2844.10 | - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2844.10 .10 | -- Natural uranium and its compounds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.20 | - Uranium enriched in U235 and its compounds, plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2844.20 .10 | - - Uranium and its compounds; plutonium and its compounds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.30 | - Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2844.30 .10 | - - Uranium and its compounds; thorium and its compounds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.30 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.40 | - - Radioactive elements and isotopes and compounds other than those of subheading 28.44.10, 28.44.20 or 28.44.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Radioactive elements and isotopes and compounds; radioactive residues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2844.40.11 | --- Radium and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.40.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.40 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2844.50 .00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.45 | Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2845.10 .00 | - Heavy water (deuterium oxide) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2845.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.46 | Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium, or of mixtures of these metals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2846.10.00 | - Cerium compounds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2846.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.47 | Hydrogen peroxide, whether or not solidified with urea. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2847.00.10 | - Liquid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 2847.00 .90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2848.00.00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.49 | Carbides, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2849.10.00 | - Of calcium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2849.20.00 | - Of silicon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2849.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28.51 | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2851.00.10 | - Liquid and compressed air | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2851.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29 | ORGANIC CHEMICALS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 29.01 | Acyclic hydrocarbons. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2901.10.00 | - Saturated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Unsaturated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2901.21 .00 | -- Ethylene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2901.22.00 | -- Propene (propylene) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2901.23.00 | -- Butene (butylene) and isomers thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2901.24 .00 | -- Buta-1, 3-diene and isoprene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2901.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2901.29.10 | -- - Acetylene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2901.29.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.02 | Cyclic hydrocarbons. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cyclanes, cyclenes and cycloterpenes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2902.11.00 | -- Cyclohexane | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.20.00 | - Benzene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.30.00 | - Toluene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Xylenes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2902.41.00 | -- o-xylene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.42.00 | --m -Xylene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.43.00 | -- p-Xylene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.44.00 | -- Mixed xylene isomers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.50.00 | - Styrene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.60.00 | - Ethylbenzene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.70.00 | - Cumene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2902.90.10 | -- Dodecylbenzene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.90.20 | -- Other alkylbenzenes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2902.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29.03 | Halogenated derivatives of hydrocarbons. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Saturated chlorinated derivatives of acyclic hydrocarbons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.11 | - - Chloromethane (methyl chloride) and chloroethane (ethyl chloride): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.11.10 | -- - Methyl chloride used in the manufacture of herbicides | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.11.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.12.00 | -- Dichloromethane (methylene chloride) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.13.00 | -- Chloroform (trichloromethane) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.14.00 | -- Carbon tetrachloride | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.15.00 | -- 1,2-Dichloroethane (ethylene dichloride) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.19.10 | --- 1,1,1-trichloroethane (methyl chloroform) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.19.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Unsaturated chlorinated derivatives of acyclic hydrocarbons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.21 | -- Vinyl chloride (chloroethylene): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.21.10 | --- Vinyl chloride monomer (VCM) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.21.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.22.00 | -- Trichloroethylene | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.23.00 | -- Tetrachloroethylene (perchloroethylene) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.29.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.30 | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.30.10 | -- lodoform | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.30.20 | -- Methyl bromide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.30.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.41.00 | -- Trichlorofluoromethane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.42.00 | -- Dichlorodifluoromethane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.43.00 | -- Trichlorotrifluoroethanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.44.00 | -- Dichlorotetrafluoroethanes and chloropentafluoroethane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45 | - - Other derivatives perhalogenated only with fluorine and chlorine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.45.10 | --- Chlorotrifluoromethane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Derivatives of ethane: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.45.21 | ---- Pentachlorofluoroethane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45.22 | --- - Tetrachlorodifluoroethane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Derivatives of propane: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.45.31 | ---- Heptachlorofluoropropanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45.32 | --- - Hexachlorodifluoropropanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45.33 | ---- Pentachlorotrifluoropropanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45.34 | --- - Tetrachlorotetrafluoropropanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45.35 | ---- Trichloropentafluoropropanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45.36 | --- - Dichlorohexafluoropropanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2903.45.37 | ---- Chloroheptafluoropropanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.45.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.46.00 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.47.00 | -- Other perhalogenated derivatives | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.49.10 | -- - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.49.20 | - - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.49.90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.51.00 | --1, 2, 3, 4, 5, 6-Hexachlorocyclohexane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.59.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Halogenated derivatives of aromatic hydrocarbons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2903.61 .00 | -- Chlorobenzene, o-dichlorobenzene and pdichlorobenzene | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.62 .00 | - - Hexachlorobenzene and DDT (1,1, 1-trichloro-2,2bis (p-chlorophenyl) ethane) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2903.69.00 | - - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.04 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2904.10 .00 | - Derivatives containing only sulpho groups, their salts and ethyl esters | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2904.20 .00 | - Derivatives containing only nitro or only nitroso groups | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2904.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Saturated monohydric alcohols: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2905.11.00 | -- Methanol (methyl alcohol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.13.00 | -- Butan-1-ol (n-butyl alcohol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.14.00 | -- Other butanols | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.15.00 | -- Pentanol (amyl alcohol) and isomers thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.16.00 | -- Octanol (octyl alcohol) and isomers thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.17.00 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2905.19.10 | --- Triacontanol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{array}{\|c} \hline 2022 \text { and } \\ \text { subsequent } \end{array}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Unsaturated monohydric alcohols: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2905.22 .00 | -- Acyclic terpene alcohols | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Diols: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2905.31 .00 | -- Ethylene glycol (ethanediol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.32.00 | -- Propylene glycol (propane-1,2-diol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.39.00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other polyhydric alcohols: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2905.41 .00 | --2 -Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.42 .00 | - - Pentaerythritol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.43.00 | -- Mannitol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.44 .00 | -- D-glucitol (sorbitol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.45.00 | -- Glycerol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2905.51 .00 | -- Ethchlorvynol (INN) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2905.59.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivative |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cyclanic, cyclenic or cycloterpenic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2906.11 .00 | -- Menthol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2906.12.00 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2906.13.00 | - - Sterols and inositols | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2906.14 .00 | -- Terpineols | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2906.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Aromatic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2906.21 .00 | -- Benzyl alcohol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2906.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.07 | Phenols; phenol-alcohols. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Monophenols: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2907.11 .00 | -- Phenol (hydroxybenzene) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.12.00 | -- Cresols and their salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.13.00 | -- Octylphenol, nonylphenol and their isomers; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.14 .00 | -- Xylenols and their salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.15.00 | -- Naphthols and their salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Polyphenols; phenol-alcohols: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2907.21 .00 | --Resorcinol and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.22.00 | -- Hydroquinone (quinol) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.23.00 | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2907.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29.08 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2908.10.00 | - Derivatives containing only halogen substituents and their salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2908.20.00 | - Derivatives containing only sulpho groups, their salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2908.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.09 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2909.11 | -- Diethyl ether: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2909.11.10 | --- Pharmaceutical grade | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.11.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2909.19.10 | -- - Methyl tertiary butyl ether | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.30.00 | - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2909.41.00 | --2,2'-Oxydiethanol (diethylene glycol, digol) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.42.00 | -- Monomethyl ethers of ethylene glycol or of diethylene glycol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.43.00 | -- Monobutyl ethers of ethylene glycol or of diethylene glycol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.44.00 | -- Other monoalkylethers of ethylene glycol or of diethylene glycol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.50.00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and theirhalogenated, sulphonated, nitrated or nitrosated derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.10 | Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three-memberedring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2910.10.00 | - Oxirane (ethylene oxide) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 2910.20 .00 | - Methyloxirane (propylene oxide) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2910.30.00 | -1-Chloro-2,3-epoxypropane (epichlorohydrin) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2910.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2911.00.00 | Acetals and hemiacetals, whether or not with other oxygen function, andtheir halogenated, sulphonated, nitrated or nitrosated derivatives. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.12 | Aldehydes, whether or not with other oxygen function; cyclic polymers ofaldehydes; paraformaldehyde. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Acyclic aldehydes without other oxygen function: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2912.11.00 | -- Methanal (formaldehyde) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.12.00 | -- Ethanal (acetaldehyde) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.13.00 | -- Butanal (butyraldehyde, normal isomer) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cyclic aldehydes without other oxygen function: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2912.21 .00 | -- Benzaldehyde | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.30.00 | - Aldehyde-alcohols | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2912.41.00 | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.42.00 | -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.49.00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.50.00 | - Cyclic polymers of aldehydes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2912.60.00 | - Paraformaldehyde | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2913.00.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.14 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivative |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Acylic ketones without other oxygen function: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2914.11.00 | -- Acetone | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.12.00 | -- Butanone (methyl ethyl ketone) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.13.00 | -- 4-Methylpentan-2-one (methyl isobutyl ketone) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2914.21.00 | -- Camphor | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.22.00 | - - Cyclohexanone and methylcyclohexanones | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.23.00 | -- Ionones and methylionones | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Aromatic ketones without other oxygen function: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2914.31.00 | -- Phenylacetone (phenylpropan-2-one) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.40.00 | -Ketone-alcohols and ketone-aldehydes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2914.50 .00 | - Ketone-phenols and ketones with other oxygen function | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Quinones: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2914.61.00 | -- Anthraquinone | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.69.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2914.70.00 | - Halogenated, sulphonated, nitrated or nitrosated derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Formic acid, its salts and esters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2915.11.00 | -- Formic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.12.00 | -- Salts of formic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.13.00 | -- Esters of formic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Acetic acid and its salts; acetic anhydride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2915.21 .00 | -- Acetic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.22.00 | -- Sodium acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.23.00 | -- Cobalt acetates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.24.00 | - - Acetic anhydride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Esters of acetic acid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2915.31.00 | -- Ethyl acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.32.00 | -- Vinyl acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.33.00 | -- n-Butyl acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.34 .00 | -- Isobutyl acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.35.00 | -- 2-Ethoxyethyl acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.40 .00 | - Mono-, di- or trichloroacetic acids, their salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.50 .00 | - Propionic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.60.00 | - Butanoic acids, pentanoic acids, their salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.70 | - Palmitic acid, stearic acid, their salts and esters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2915.70.10 | -- Palmitic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.70.20 | -- Stearic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.70.30 | -- Salts and esters of stearic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2915.90.10 | -- Acetyl chloride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.90.20 | -- Lauric acid, myristic acid, their salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2915.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.16 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, theiranhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2916.11.00 | -- Acrylic acid and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.12.00 | - - Esters of acrylic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.13.00 | -- Methacrylic acid and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.14 | -- Esters of methacrylic acid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2916.14.10 | --- Methyl methacrylate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.14.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.15.00 | -- Oleic, linoleic or linolenic acids, their salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, theiranhydrides, halides, peroxides, peroxyacids and their derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2916.31.00 | -- Benzoic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.32.00 | -- Benzoyl peroxide and benzoyl chloride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.34 .00 | -- Phenylacetic acid and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.35.00 | -- Esters of phenylacetic acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2916.39 .10 | -- - 2,4-Dichlorophenyl acetic acid and its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2916.39.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.17 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2917.11.00 | -- Oxalic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.12 | -- Adipic acid, its salts and esters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2917.12.10 | --- Dioctyl adipate (DOA) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.12.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.13.00 | -- Azelaic acid, sebacic acid, their salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.14.00 | -- Maleic anhydride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2917.31.00 | -- Dibutyl orthophthalates | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.32.00 | -- Dioctyl orthophthalates | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 2917.33.00 | -- Dinonyl or didecyl orthophthalates | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.34.00 | -- Other esters of orthophthalic acid | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.35.00 | -- Phthalic anhydride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.36.00 | -- Terephthalic acid and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.37 .00 | -- Dimethyl terephthalate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2917.39.10 | -- - Trioctyltrimellitate (TOTM) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.39.20 | -- - Other phthalic plasticizers and esters of phthalic anhydride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2917.39.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2918.11.00 | - - Lactic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.12.00 | -- Tartaric acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.13.00 | -- Salts and esters of tartaric acid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.14.00 | -- Citric acid | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.15 | - - Salts and esters of citric acid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2918.15.10 | --- Calcium citrate | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.15.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.16.00 | -- Gluconic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2918.21.00 | -- Salicylic acid and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.22.00 | -- O-Acetylsalicyclic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.23.00 | -- Other esters of salicylic acid and their salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2918.29.10 | -- - Alkyl sulphonic ester of phenol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.29.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without otheroxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2918.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2919.00.00 | Phosphoric esters and their salts, including lactophosphates; theirhalogenated, sulphonated, nitrated or nitrosated derivatives. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29.20 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2920.10.00 | - Thiophosphoric esters (phosophorothioates) and their salts; theirhalogenated, sulphonated, nitrated or nitrosated derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2920.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2920.90.10 | -- Dimethyl Sulphate (DMS) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2920.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.21 | Amine-function compounds |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Acyclic monoamines and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2921.11.00 | -- Methylamine, di- or trimethylamine and their salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.12.00 | -- Diethylamine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Acyclic polyamines and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2921.21.00 | -- Ethylenediamine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.22.00 | -- Hexamethylenediamine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Aromatic monoamines and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2921.41.00 | -- Aniline and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.42.00 | -- Aniline derivatives and their salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.43.00 | -- Toluidines and their derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.44.00 | -- Diphenylamine and its derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.45.00 | - - 1-Naphthylamine (alpha-naphthylamine), 2naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.46 .00 | - - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Aromatic polyamines and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2921.51.00 | -- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2921.59.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.22 | Oxygen-function amino-compounds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2922.11 .00 | -- Monoethanolamine and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.12.00 | -- Diethanolamine and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.13.00 | -- Triethanolamine and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.14.00 | -- Dextropropoxyphene (INN) and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2922.19.10 | -- - Ethambutol and its salts, esters and other derivatives suitable for the production of antituberculosis preparations | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.19.20 | --- D-2-Amino-Normal-Butyl-Alcohol | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.19.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2922.21 .00 | - - Aminohydroxynaphthalenesulphonic acids and their salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.22.00 | -- Anisidines, dianisidines, phenetidines, and their salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.29.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Amino-aldehydes, amino-ketones and aminoquinones, other than those containing more than one kind of oxygen function; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2922.31.00 | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.39 .00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2922.41 .00 | -- Lysine and its esters; salts thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.42 | -- Glutamic acid and its salts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2922.42.10 | -- - Glutamic acid | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.42.20 | --- Monosodium glutamate | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.42.90 | --- Other salts | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.43.00 | -- Anthranilic acid and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.44.00 | -- Tilidine (INN) and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2922.49.10 | --- Mefenamic acid and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.49.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.50 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2922.50 .10 | - - p-Aminosalicylic acid and its salts, ester and other derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2922.50.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2923.10.00 | - Choline and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2923.20 | - Lecithins and other phosphoaminolipids: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2923.20.10 | -- Lecithins, whether or not chemically defined | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2923.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2923.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.24 | Carboxyamide-function compounds; amidefunction compounds of carbonic acid. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2924.11.00 | -- Meprobamate (INN) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2924.19.10 | --- Monocrotophos | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.19.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2924.21 | -- Ureines and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2924.21.10 | --- 4-Ethoxyphenylurea (dulcin) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.21.20 | --- Diuron and monuron | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.21.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.23.00 | -- 2-Acetamidobenzoic acid ( N -acetylanthranilic acid) and its salts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.24.00 | -- Ethinamate (INN) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2924.29.10 | --- Aspartame | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.29.20 | -- - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2924.29.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.25 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Imides and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2925.11.00 | -- Saccharin and its salts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2925.12.00 | -- Glutethimide (INN) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2925.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2925.20 | - Imines and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2925.20.10 | -- Metformin and phenformin; its salts and derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2925.20.20 | -- Ethylene imine, propylene imine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2925.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.26 | Nitrile-function compounds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2926.10.00 | - Acrylonitrile | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino- <br> 4, 4-diphenylbutane) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2926.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.27 | Diazo-, azo- or azoxy-compounds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2927.00.10 | - Azodicarbonamide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2927.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29.28 | Organic derivatives of hydrazine or of hydroxylamine. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2928.00.10 | - Linuron | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2928.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.29 | Compounds with other nitrogen function. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2929.10.00 | - Isocyanates | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2929.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2929.90.10 | -- Sodium cyclamate | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2929.90.20 | -- Other cyclamate | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2929.90.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.30 | Organo-sulphur compounds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2930.10.00 | - Dithiocarbonates (xanthates) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2930.30.00 | - Thiuram mono-, di-, or tetrasulphides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2930.40.00 | - Methionine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2930.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.31 | Other organo-inorganic compounds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2931.00.10 | - Tetraethyl lead | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2931.00.20 | - N-(Phosphonomethyl)glycine and salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2931.00.30 | - Ethephone | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2931.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.32 | Heterocyclic compounds with oxygen heteroatom(s) only. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2932.11 .00 | -- Tetrahydrofuran | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.12.00 | -- 2-Furaldehyde (furfuraldehyde) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.13.00 | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.19.00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Lactones: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2932.21 .00 | -- Coumarin, methylcoumarins and ethylcoumarins | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.29.00 | -- Other lactones | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2932.91.00 | -- Isosafrole | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.92.00 | -- 1-(1,3-Benzodioxol-5-yl)propan-2-one | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.93.00 | -- Piperonal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.94.00 | --Safrole | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.95.00 | -- Tetrahydrocannabinols (all isomers) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2932.99.10 | --- Carbofuran | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2932.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.33 | Heterocyclic compounds with nitrogen heteroatom(s) only. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.11 | -- Phenazone (antipyrin) and its derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.11.10 | --- Dipyrone (analgin) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
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Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2933.11.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in thestructure: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.21.00 | -- Hydantoin and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.29.10 | --- Cimetidine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.29.90 | - - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.31.00 | -- Pyridine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.32.00 | -- Piperidine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.39.10 | --- Chlorpheniramine and isoniazid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.39.20 | - - - Isonicotinic acid hydrazide and its salts, esters and derivatives of pharmaceutical grade | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.39.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Compounds containing a pyrimidine ring (whether or not hydrogenated) orpiperazine ring in the structure: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.52 .00 | -- Malonylurea (barbituric acid) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.54 .00 | -- Other derivatives of malonylurea (barbituric acid); salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.55 .00 | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.59 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.59.10 | --- Diazinon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.59.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.61.00 | -- Melamine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.69.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Lactams: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.71 .00 | -- 6-Hexanelactam (epsilon-caprolactam) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.72.00 | -- Clobazam (INN) and methyprylon (INN) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.79.00 | -- Other lactams | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2933.99.10 | -- - Mebendazole and parbendazole | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2933.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.34 | 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2934.30 .00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - 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\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2934.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2934.99.10 | --- Nucleic acid and its salts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2934.99.20 | --- Sultones; sultams; diltiazem | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2934.99.30 | ---6-Amino penicillanic acid | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2934.99.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2935.00 .00 | Sulphonamides. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 29.36 | Provitamins and vitamins, natural or reproduced by synthesis (includingnatural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2936.10.00 | - Provitamins, unmixed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Vitamins and their derivatives, unmixed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2936.21 .00 | -- Vitamins A and their derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.22.00 | - - Vitamin B1 and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.23.00 | -- Vitamin B2 and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.24 .00 | - - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.25 .00 | -- Vitamin B6 and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.26.00 | -- Vitamin B12 and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.27.00 | -- Vitamin C and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.28.00 | - - Vitamin E and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.29.00 | -- Other vitamins and their derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2936.90.00 | - Other, including natural concentrates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.37 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2937.11.00 | -- Somatotropin, its derivatives and structural analogues | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.12.00 | -- Insulin and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Steroidal hormones, their derivatives and structural analogues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2937.21 .00 | - - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.22 .00 | - - Halogenated derivatives of corticosteroidal hormones | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.23 .00 | -- Oestrogens and progestogens | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Catecholamine hormones, their derivatives and structural analogues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2937.31 .00 | -- Epinephrine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.40.00 | - Amino-acid derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2937.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29.38 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2938.10.00 | - Rutoside (rutin) and its derivatives | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2938.90.00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.39 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - 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\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Alkaloids of cinchona and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2939.21.00 | -- Quinine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.30.00 | - Caffeine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ephedrines and their salts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2939.41.00 | -- Ephedrine and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.42.00 | -- Pseudoephedrine (INN) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.43.00 | -- Cathine (INN) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Theophylline and aminophylline (theophyllineethylenediamine) and their |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2939.51.00 | -- Fenetylline (INN) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.59.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Alkaloids of rye ergot and their derivatives; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2939.61 .00 | -- Ergometrine (INN) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.62.00 | -- Ergotamine (INN) and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.63 .00 | -- Lysergic acid and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.69.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2939.91 | - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2939.91.10 | --- Cocaine and its derivatives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.91.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2939.99.10 | --- Nicotine sulphate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2939.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2940.00.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29.41 | Antibiotics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2941.10 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Amoxicillins and its salts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2941.10.11 | -- - Non-sterile | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 2941.10.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 2941.10.20 | -- Ampicillin and its salts | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 2941.10.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2941.20 .00 | - Streptomycins and their derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2941.30.00 | - Tetracyclines and their derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2941.40 .00 | - Chloramphenicol and its derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2941.50.00 | - Erythromycin and its derivatives; salts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2941.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 2942.00.00 | Other organic compounds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30 | PHARMACEUTICAL PRODUCTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 30.01 | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic orprophylactic uses, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3001.10.00 | - Glands and other organs, dried, whether or not powdered | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3001.20 .00 | - Extracts of glands or other organs or of their secretions | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3001.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30.02 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3002.10 | - Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3002.10.10 | -- Plasma protein solution | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3002.10.20 | - - Antisera and modified immunological products whether or not obtained by means of biotechnological processes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3002.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3002.20 | - Vaccines for human medicine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3002.20.10 | -- Tetanus toxoid | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3002.20 .20 | - - Pertusis, measles, meningitis $A / C$, and polio vaccine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3002.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3002.30 .00 | - Vaccines for veterinary medicine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3002.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30.03 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06 ) consisting of two or more constituents which have been mixed together for therapeutic orprophylatic uses, not put up in measured doses or in forms or packings for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3003.10 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3003.10.10 | -- Containing amoxicillin (INN) or its salts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3003.10.20 | -- Containing ampicillin (INN) or its salts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3003.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.20.00 | - Containing other antibiotics | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing hormones or other products of heading 29.37 but not containing antibiotics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3003.31 .00 | -- Containing insulin | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.40 | - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3003.40.10 | - - Antimalarial | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.40 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3003.90.10 | -- Containing vitamins | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.90.20 | -- Containing analgesics or antipyretics, whether or not containing antihistamines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.90 .30 | -- Other preparations for the treatment of coughs and colds, whether or not containing antihistamines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.90.40 | -- Antimalarial | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3003.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30.04 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06 ) consisting of mixed or unmixed products for therapeutic or prophylatic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.10 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, orstreptomycins or their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- Containing penicillins or derivatives thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.10.11 | -- - Containing penicillin $G$ or its salts (excluding penicillin G benzathin) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.10.12 | --- Containing phenoxymethyl penicillin or its salts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.10.13 | --- Containing ampicillin or its salts, for taking orally | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.10.14 | -- - Containing amoxycillin or its salts, for taking orally | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.10.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Containing streptomycins or their derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.10.21 | --- Ointment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.10.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20 | - Containing other antibiotics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing tetracyclines or derivatives thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.20.11 | -- - For taking orally | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.12 | --- Ointment | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Containing chloramphenicols or derivatives thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.20.21 | --- For taking orally | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.22 | --- Ointment | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Containing erythromycin or derivatives thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.20.31 | --- For taking orally | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.32 | --- Ointment | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Containing gentamycines, lincomycins or derivatives thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.20.41 | -- - Containing gentamycines or derivatives thereof, for injection | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.42 | -- - Containing lincomycins or derivatives thereof, for taking orally | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20 .43 | --- Ointments | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.49 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Containing sulfamethoxazols and derivatives thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.20.51 | --- For taking orally | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.52 | --- Ointments | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.59 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20 .60 | - - Containing isoniazide, pyrazinamide or derivatives thereof, for taking orally | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing hormones or other products of heading 29.37 but not containing antibiotics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.31.00 | -- Containing insulin | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.32 | -- Containing corticosteroid hormones, their derivatives and structural analogues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.32.10 | --- Containing hydrocortisone sodium succinate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.32.20 | -- - Containing dexamethasone or its derivatives | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3004.32.30 | --- Containing fluocinolone acetonide | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.32.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.39.10 | -- - Containing adrenaline | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.39.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40 | - Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.40.10 | -- Containing morphine or its derivatives, for injection | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40 .20 | -- Containing quinine hydrochloride or dihydrochloride, for injection | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40 .30 | -- Containing quinine sulphate or bisulphate, for taking orally | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40 .40 | - - Containing quinine or its salts and anti-malarial substances, other than goods of subheadings 3004.10 to 30 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40 .50 | -- Containing papaverine or berberine | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40.60 | -- Containing theophylline | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40.70 | -- Containing atropin sulphate | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.40.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50 | - Other medicaments containing vitamins or other products of heading 29.36: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.50 .10 | - - Syrups and drops of vitamins, of a kind suitable for children | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50 .20 | - - Containing vitamins A , other than goods of subheading 3004.50.10 and 3004.50.79 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50.30 | -- Containing vitamins $\mathrm{B} 1, \mathrm{~B} 2, \mathrm{~B} 6$ or B 12 , other than goods of subheadings 3004.50.10, 3004.50.71 and 3004.50.79 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50 .40 | -- Containing vitamins C, other than goods of subheadings 3004.50 .10 and 3004.50 .79 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50 .50 | -- Containing vitamins PP, other than goods of subheadings 3004.50 .10 and 3004.50 .79 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50 .60 | -- Containing other vitamins, other than goods of subheadings 3004.50 .10 and 3004.50.79 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Containing other complex vitamins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.50 .71 | --- Containing B complex vitamins | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50.79 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.50 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.90.10 | - - Specialised medicines for cancer, AIDS or other intractable diseases | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Infusion fluids; nutritional or electrolytic solutions for intravenous administration: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.90.21 | --- Sodium chloride solution | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.22 | ---5\% glucose solution | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.23 | ---30\% glucose solution | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{array}{\|c\|} \hline \text { Base Rate } \\ (2005 \text { MFN }) \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 3004.90.29 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.30 | -- Antiseptics | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Anaesthetics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.90 .41 | --- Containing procaine hydrochloride | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.49 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds whether or not containing antihistamines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.90 .51 | -- - Containing acetylsalicylic acid, paracetamol or dipyrone (INN) | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3004.90.52 | --- Containing chlorpheniramine maleate | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.53 | --- Containing diclofenac | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.54 | -- - Analgesic balm oil, solid or liquid | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.59 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Antimalarials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.90 .61 | -- - Containing artemisinin, artesunate or chloroquine (INN) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.62 | -- - Containing primaquine | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.69 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Antihelmintic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.90 .71 | --- Containing piperazine or mebendazole (INN) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90 .72 | -- - Containing dichlorophen (INN) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.79 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90 .80 | -- Transdermal therapeutic systems (TTS) patches for cancer or heart diseases | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3004.90.91 | -- - Containing sulpiride (INN), cimetidine (INN), ranitidine (INN), aluminium hydroxide or magnesium hydroxide or oresol | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3004.90.92 | -- - Containing piroxicam (INN) or ibuprofen (INN) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.93 | -- - Containing phenobarbital, diazepam, chlorpromazine | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.94 | --- Containing salbutamol (INN) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3004.90.95 | -- - Closed sterile water for inhalation, pharmaceutical grade | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90 .96 | - - - Containing o-methoxyphenyl glyceryl ether (Guaifenesin) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.97 | -- - Nose-drop medicaments containing naphazoline, xylometazoline or oxymetazoline | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90 .98 | --- Sorbitol | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3004.90.99 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 30.05 | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ years |
| 3005.10 | - Adhesive dressings and other articles having an adhesive layer: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3005.10.10 | - - Covered or impregnated with pharmaceutical substances | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3005.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3005.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3005.90.10 | -- Bandages | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3005.90.20 | -- Gauze | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3005.90.30 | -- Gamgee | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3005.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30.06 | Pharmaceutical goods specified in Note 4 to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3006.10 .00 | - Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesivesfor surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.20 .00 | - Blood-grouping reagents | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.30 | - Opacifying preparations for X-ray examinations; diagnostic reagentsdesigned to be administered to the patient: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3006.30.10 | -- Barium sulfate (for taking orally) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.30.20 | - - Reagents of microbial origin for veterinary biological diagnosis | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.30.30 | -- Other microbial diagnostic reagents | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.40 | - Dental cements and other dental fillings; bone reconstruction cements: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3006.40 .10 | -- Dental cements and other dental fillings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.40.20 | -- Bone reconstruction cements | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.50 .00 | - First-aid boxes and kits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.60 .00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.70 .00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3006.80.00 | - Waste pharmaceuticals | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 31 | FERTILISERS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 31.01 | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of solely vegetable origin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3101.00.11 | -- Supplement fertilizers in liquid form, not chemically treated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3101.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3101.00 .91 | - - Supplement fertilizers in liquid form, not chemically treated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3101.00.99 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 31.02 | Mineral or chemical fertilisers, nitrogenous. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3102.10.00 | -Urea, whether or not in aqueous solution | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3102.21 .00 | -- Ammonium sulphate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.40 .00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.50 .00 | - Sodium nitrate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.60 .00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.70 .00 | - Calcium cyanamide | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.80 .00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3102.90 .00 | - Other, including mixtures not specified in the foregoing subheadings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 31.03 | Mineral or chemical fertilisers, phosphatic. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3103.10 .00 | - Superphosphates | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3103.20 .00 | - Basic slag | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3103.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3103.90 .10 | -- Calcined phosphatic fertiliser | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3103.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 31.04 | Mineral or chemical fertilisers, potassic. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3104.10.00 | - Carnallite, sylvite and other crude natural potassium salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3104.20 .00 | - Potassium chloride | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3104.30.00 | - Potassium sulphate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3104.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 31.05 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3105.10 .00 | - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3105.40 .00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3105.51 .00 | -- Containing nitrates and phosphates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3105.59 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3105.60 .00 | - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3105.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32 | TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER;PAINTS AND VARNISHES; PUTTY, AND OTHER MASTICS; |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 32.01 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3201.10.00 | - Quebracho extract | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3201.20 .00 | - Wattle extract | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3201.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3201.90.10 | -- Gambier | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3201.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.02 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3202.10.00 | - Synthetic organic tanning substances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3202.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.03 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3203.00.10 | - Suitable for use in food or drink | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3203.00.20 | - Not suitable for use in food or drink | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 32.04 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3204.11 | -- Disperse dyes and preparations based thereon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3204.11.10 | --- Crude | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.12.00 | - - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.13.00 | -- Basic dyes and preparations based thereon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.14.00 | -- Direct dyes and preparations based thereon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.15.00 | - - Vat dyes (including those usable in that state as pigments) and preparations based thereon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.16 .00 | -- Reactive dyes and preparations based thereon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.17 | -- Pigments and preparations based thereon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3204.17.10 | -- - Pasty pigment preparation in aqueous medium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.17.20 | -- - Synthetic organic pigment in powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.17.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.19.00 | -- Other, including mixtures of colouring matter of two or more of the subheadings 32.04 .11 to 32.04 .19 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.20.00 | - Synthetic organic products of a kind used as fluorescent brightening agents | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3204.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3205.00.00 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.06 | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05 ; inorganic products of a kind used as luminophores, whether or not chemically defined. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Pigments and preparations based on titanium dioxide: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.11 | -- Containing $80 \%$ or more by weight of titanium dioxide calculated on the dry matter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.11.10 | -- - Pigment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.11.20 | --- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 3206.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.19.10 | --- Pigment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.19.20 | --- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.20 | - Pigments and preparations based on chromium compounds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.20.10 | - - Chrome yellow, chrome green, molybdate orange, or red base on chromium compounds; preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.30 | - Pigments and preparations based on cadmium compounds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.30.10 | -- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other colouring matter and other preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.41 | -- Ultramarine and preparations based thereon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.41.10 | --- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.41.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.42 | - - Lithopone and other pigments and preparations based on zinc sulphide: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.42 .10 | --- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.42.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.43 | -- Pigments and preparations based on hexacynanoferrates (ferrocyanides and ferricyanides) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.43.10 | --- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.43.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.49.10 | --- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.49.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.50 | - Inorganic products of a kind used as luminophores: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3206.50 .10 | -- Preparations of inorganic pigments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3206.50.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.07 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3207.20 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3207.20.10 | -- Enamel frits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3207.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3207.30.00 | - Liquid lustres and similar preparations | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam


Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- Varnishes (including lacquers), not exceeding $100^{\circ} \mathrm{C}$ heat-resistance: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3208.90 .21 | --- For dental use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3208.90.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3208.90.30 | -- Enamel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3208.90.40 | -- Anti-fouling or anti-corrosive paints for ships' hulls | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3208.90.50 | -- Undercoats and priming paints | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other paints: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3208.90.61 | --- Containing insecticide derivatives | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3208.90.69 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3208.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.09 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3209.10 | - Based on acrylic or vinyl polymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3209.10.10 | - - Varnishes (including lacquers), exceeding $100^{\circ} \mathrm{C}$ heat-resistance | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.10.20 | -- Varnishes (including lacquers), not exceeding $100^{\circ} \mathrm{C}$ heat-resistance | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.10 .30 | -- Enamel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.10.40 | -- Leather paints | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.10.50 | -- Anti-fouling or anti-corrosive paints for ships' hulls | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.10.60 | -- Undercoats and priming paints | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other paints: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3209.10.71 | -- - Containing insecticide derivatives | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.10.79 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.10.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3209.90.10 | - - Varnishes (including lacquers), exceeding $100^{\circ} \mathrm{C}$ heat-resistance | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90 .20 | -- Varnishes (including lacquers), not exceeding $100^{\circ} \mathrm{C}$ heat-resistance | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90 .30 | -- Enamels | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90.40 | -- Leather paints | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90.50 | -- Anti-fouling or anti-corrosive paints for ships' hulls | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90.60 | -- Undercoats and priming paints | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other paints: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3209.90.71 | --- Containing insecticide derivatives | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90.79 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3209.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 32.10 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Varnishes (including lacquers): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3210.00.11 | -- Exceeding $100^{\circ} \mathrm{C}$ heat-resistance | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00.19 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00.20 | - Distempers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00.30 | - Prepared water pigments of a kind used for finishing leather | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00.40 | - Enamels | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00.50 | - Polyurethane tar coating | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00 .60 | - Anti-fouling or anti-corrosive paints for ships' hulls | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00.70 | - Undercoats and priming paints | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other paints: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3210.00 .81 | -- Containing insecticide derivatives | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00.89 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3210.00 .90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3211.00.00 | Prepared driers | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.12 | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3212.10 .00 | - Stamping foils | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3212.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3212.90.11 | --- Aluminium paste | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3212.90 .12 | -- - Other, for leather | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3212.90.19 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Dyes or other colouring matter in forms or packings for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3212.90.21 | -- - Suitable for use in food or drink | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3212.90.29 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3212.90 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.13 | Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3213.10.00 | - Colours in sets | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3213.90 .00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 32.14 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3214.10.00 | - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3214.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Printing ink: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3215.11 | -- Black: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3215.11.10 | -- - UV curable inks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.11 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.19 .00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3215.90.10 | -- Carbon mass for one time carbon paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.90 .20 | -- Drawing ink | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.90.30 | -- Writing ink | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.90 .40 | -- Marking ink | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.90.50 | -- Inks for duplicating machines | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3215.90 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33 | ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 33.01 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by enfluerage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Essential oils of citrus fruit: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.11 | -- Of bergamot: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.11 .10 | --- Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.11 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.12 | -- Of orange: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.12.10 | --- Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.12 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.13 | -- Of lemon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.13 .10 | --- Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.13 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.14 | -- Of lime: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.14 .10 | --- Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.14 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.19.10 | --- Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 3301.19.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Essential oils other than those of citrus fruit: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.21 | -- Of geranium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.21 .10 | -- - Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.21 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.22 | -- Of jasmin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.22.10 | -- - Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.22 .90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.23 | -- Of lavender or of lavandin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.23.10 | -- - Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.23 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.24 .00 | -- Of peppermint (Mentha piperita) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.25 | -- Of other mints: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.25.10 | -- - Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.25 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.26 | -- Of vetiver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.26.10 | --- Pharmaceutical grade | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.26 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Pharmaceutical grade: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.29.11 | -- - - Of lemon grass, of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.29.12 | --- - Of sandalwood | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.29.19 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.29.91 | --- - Of lemon grass, of citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.29 .92 | ---- Of sandalwood | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.29.99 | --- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.30.00 | - Resinoids | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3301.90.10 | -- Aqueous distillates and solutions of essential oils suitable for medicinal use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3301.90 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33.02 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3302.10 | - Of a kind used in the food or drink industries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3302.10.10 | -- Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3302.10.20 | - - Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3302.10 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3302.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3303.00.00 | Perfumes and toilet waters. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33.04 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3304.10.00 | - Lip make-up preparations | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3304.20 .00 | - Eye make-up preparations | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3304.30.00 | - Manicure or pedicure preparations | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3304.91 .00 | -- Powders, whether or not compressed | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3304.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3304.99.10 | --- Face and skin creams and lotions | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3304.99.20 | --- Anti-acne creams | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3304.99.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33.05 | Preparations for use on the hair. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3305.10 | - Shampoos: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3305.10.10 | -- Anti-mycosis shampoos | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3305.10 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3305.20 .00 | - Preparations for permanent waving or straightening | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3305.30 .00 | - Hair lacquers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3305.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3305.90 .10 | -- Brilliantines and other hair oils | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3305.90 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33.06 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3306.10 | - Dentifrices: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3306.10 .10 | -- Prophylactic pastes and powders | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3306.10 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3306.20 .00 | - Yarn used to clean between the teeth (dental floss) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3306.90.00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3307.10 .00 | - Pre-shave, shaving or after-shave preparations | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.20 .00 | - Personal deodorants and antiperspirants | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.30 .00 | - Perfumed bath salts and other bath preparations | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3307.41 | -- "Agarbatti" and other odoriferous preparations which operate by burning: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3307.41.10 | -- - Scented joss sticks | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.41 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3307.49 .10 | --- Room perfuming preparations | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.49.90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3307.90 .10 | -- Animal toilet preparations; other perfumery or cosmetics, including depilatories | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.90.20 | -- Contact lens solution | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.90 .30 | - - Papers and tissues, impregnated or coated with perfume or cosmetics | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3307.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 34 | SOAP, ORGANIC SURFACE ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES,PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND 'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 34.01 | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface; active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3401.11 | -- For toilet use, (including medicated products): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3401.11.10 | --- Medicated products | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.11.20 | --- Bath soap | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.11.30 | -- - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.11 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3401.19.10 | -- - Of felt or nonwovens, impregnated, coated or covered with soap or detergent | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.19.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.20 | - Soap in other forms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3401.20.10 | -- For flotation de-inking of recycled paper | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.20.20 | -- Soap chips | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3401.30.00 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Organic surface-active agents, whether or not put up for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3402.11 | -- Anionic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3402.11.10 | --- Sulphated fatty alcohols | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.11.20 | -- - Wetting agents used in the manufacture of herbicide | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.11.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.12 | -- Cationic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3402.12.10 | - - - Wetting agents used in the manufacture of herbicide | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.12 .90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.13.00 | -- Non-ionic | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.20 | - Preparations put up for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - In liquid form: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3402.20.11 | -- - Anionic surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.20.12 | -- - Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3402.20.13 | --- Other surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.20.19 | -- - Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3402.20.91 | --- Anionic surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.20.92 | -- - Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3402.20 .93 | --- Other surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3402.20.99 | -- - Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3402.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- In liquid form: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3402.90.11 | --- Anionic surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.90.12 | -- - Anionic washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 3402.90.13 | --- Other surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.90.19 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3402.90.91 | --- Anionic surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.90.92 | -- - Anionic washing preparations and cleaning preparations, including bleaching,cleansing and degreasing preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.90.93 | --- Other surface active preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 3402.90.99 | -- - Other washing preparations and cleaning preparations, including bleaching, cleansing and degreasing preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 34.03 | Lubricating preparations, (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, $70 \%$ or more by weight of petroleum oils or of oils obtained from bituminous minerals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing petroleum oils or oils obtained from bituminous minerals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3403.11 | - - Preparations for the treatment of textile materials, leather, furskins or other rmaterials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Liquid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3403.11.11 | ---- Lubricating oil preparation | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.11.12 | ---- Preparations containing silicone oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.11.19 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.11.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Liquid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3403.19.11 | --- - Oil for aircraft engines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.19.12 | ---- Preparations containing silicone oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.19.19 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3403.19.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3403.91 | - - Preparations for the treatment of textile materials, leather, furskins or other materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Liquid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3403.91.11 | ---- Preparations containing silicone oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.91.19 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.91 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Liquid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3403.99.11 | --- - Oil for aircraft engines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.99.12 | ---- Preparations containing silicone oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.99.19 | --- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3403.99.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 34.04 | Artificial waxes and prepared waxes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3404.10.00 | - Of chemically modified lignite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3404.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 34.05 | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3405.10 .00 | - Polishes, creams and similar preparations for footwear or leather | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3405.20 .00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3405.30 .00 | - Polishes and similar preparations for coachwork, other than metal polishes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3405.40 | - Scouring pastes and powders and other scouring preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Scouring pastes and powders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3405.40 .11 | -- - Abrasive lapping and abrasive honing, in the form of flour | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3405.40.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3405.40.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3405.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3405.90 .10 | - - Metal polishes | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3405.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3406.00 .00 | Candles, tapers, and the like. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 34.07 | Modelling pastes, including those put up for children"s amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3407.00.10 | - Modelling pastes, including those put up for children's amusement | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3407.00.20 | - Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3407.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35 | ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 35.01 | Casein, caseinates and other casein derivatives; casein glues. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3501.10.00 | - Casein | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 3501.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35.02 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Egg albumin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3502.11.00 | -- Dried | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3502.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 3502.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 35.03 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3503.00.10 | - Glues | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3503.00.20 | - Gelatin in powder form with bloating level of A-250 or B-230 or more | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3503.00 .90 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35.04 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3504.00.10 | - Protein substances from soyabean | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3504.00.90 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 35.05 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3505.10 | - Dextrins and other modified starches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3505.10 .10 | - - Dextrins and soluble or roasted starches | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3505.10 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3505.20 .00 | - Glues | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35.06 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of I kg. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3506.10 .00 | - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3506.91 .00 | -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3506.99.00 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35.07 | Enzymes; prepared enzymes not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3507.10 .00 | - Rennet and concentrates thereof | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3507.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 36 | EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3601.00.00 | Propellent powders. | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3602.00.00 | Prepared explosives, other than propellent powders. | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 36.03 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3603.00 .10 | - Semi-fuses; elemented caps; signal tubes | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3603.00.90 | - Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 36.04 | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3604.10 | - Fireworks: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3604.10.10 | - - Firecrackers | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3604.10.90 | -- Other | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3604.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3604.90.10 | -- Distress signal equipment | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3604.90 .20 | -- Miniature pyrotechnic munitions and percussion caps for toys | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3604.90.90 | -- Other | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 36.05 | Matches, other than pyrotechnic articles of heading 36.04 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3605.00 .10 | - In packings of less than 25 matches | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3605.00.20 | - In packings of 25 or more but less than 50 matches | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3605.00.30 | - In packings of 50 or more but less than 100 matches | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3605.00.40 | - In packings of 100 or more matches | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 36.06 | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm 3 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3606.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3606.90.10 | -- Solid or semi-solid fuels, solidified alcohol and other similar prepared fuels | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3606.90.20 | -- Lighter flints | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3606.90.30 | -- Other ferro-cerium and other pyrophoric alloys in all forms | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3606.90 .40 | -- Resin torches, firelighters and the like | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3606.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37 | PHOTOGRAPHIC OR CINEMATOGRAPHIC |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3701.10.00 | - For X-ray | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3701.20.00 | - Instant print film | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3701.30 | - Other plates and film, with any side exceeding 255 mm: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3701.30.10 | -- Specially manufactured for printing industry | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3701.30.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3701.91 | -- For colour photography (polychrome): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3701.91.10 | -- - Specially manufactured for printing industry | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3701.91.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3701.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3701.99.10 | --- Specially manufactured for printing industry | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3701.99.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37.02 | 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\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.20 | - Instant print film: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.20.10 | - - In bands of 16 mm or more in width and 120 m or more in length | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.20.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other film, without perforations, of a width not exceeding 105 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3702.31 | -- For colour photography (polychrome): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.31.10 | -- - In bands of 16 mm up to 105 mm in width and 120 m or more in length | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.31 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.32 | -- Other, with silver halide emulsion: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.32.10 | ---Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.32.20 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.32.30 | -- - Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.32.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.39.10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.39.20 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.39.30 | -- - Infra red transparent film | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.39.40 | -- - Other, in bands of 16 mm up to 105 mm in width and 120 m or more in length | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.39.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other film, without perforations, of a width exceeding 105 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.41 | -- Of a width exceeding 610 mm and of a length exceeding 200 m , for colour photography (polychrome): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.41.10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.41 .20 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.41.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.42 | -- Of a width exceeding 610 mm and of a length exceeding 200 m , other than for colour photography: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.42.10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.42 .20 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.42 .30 | -- - Infra red transparent film | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.42 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.43 | - - Of a width exceeding 610 mm and of a length not exceeding 200 m : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.43 .10 | -- - Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.43.20 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.43.30 | -- - Infra red transparent film | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.43.40 | --- Other, of a length of 120 m or more | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.43.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.44 | -- Of a width exceeding 105 mm but not exceeding 610 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.44 .10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.44.20 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.44.30 | --- Infra red transparent film | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.44.40 | --- Other, of a length of 120 m or more | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.44.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other film, for colour photography (polychrome): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Schedule of Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3702.51 | -- Of a width not exceeding 16 mm and of a length not exceeding 14 m : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.51 .10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.51.20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.51 .30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.51 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.52 | -- Of a width not exceeding 16 mm and of a length exceeding 14 m : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.52.10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.52.20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.52.30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.52.40 | -- - Other, of a length of 120 m or more | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.52 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.53.20 | -- - For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.53.30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.53 .90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.54.20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.54 .30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.54.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.55.20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.55 .30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.55.40 | --- Other, of a length of 120 m or more | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.55.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.56 | - - Of a width exceeding 35 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.56.10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.56.20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.56.30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.56.40 | --- Other, of a length of 120 m or more | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.56.90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.91 | -- Of a width not exceeding 16 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.91.10 | -- - Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.91.20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.91 .30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.91.40 | --- Infra red transparent film | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.91 .90 | - - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3702.93 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.93.10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.93.20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.93.30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.93 .40 | --- Infra red transparent film | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.93 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.94 | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.94 .10 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.94 .20 | --- Infra red transparent film | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.94 .30 | --- Other, of a length of 120 m or more | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.94 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.95 | -- Of a width exceeding 35 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3702.95.10 | --- Specially prepared for medical service | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.95 .20 | --- For cinematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.95.30 | --- Specially manufactured for printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.95 .40 | --- Infra red transparent film | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.95.50 | --- Other, of a length of 120 m or more | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3702.95.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37.03 | Photographic paper, paperboard and textiles, sensitised, unexposed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3703.10 | - In rolls of a width exceeding 610 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3703.10 .10 | -- Of a width of less than $1,000 \mathrm{~mm}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3703.10 .90 | - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3703.20 | - Other, for colour photography (polychrome): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3703.20 .10 | -- Photo typesetting paper | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3703.20 .20 | -- Other, of paper | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3703.20 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3703.90 .00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37.04 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3704.00 .10 | - Plate and film for X-ray | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3704.00 .20 | - Other plates and film | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3704.00 .90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37.05 | Photographic plates, and film, exposed and developed, other than cinematographic film. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3705.10 .00 | - For offset reproduction | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3705.20 .00 | - Microfilms | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3705.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3705.90 .10 | -- For X-ray | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3705.90 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37.06 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3706.10 | - Of a width of 35 mm or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3706.10.10 | - - Newsreels, travelogues, technical and scientific films | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 3706.10.20 | -- Consisting only of sound track | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3706.10.91 | -- - With picture taken abroad | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3706.10.99 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3706.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3706.90 .10 | - - Newsreels, travelogues, technical and scientific films | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3706.90.20 | -- Consisting only of sound track | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3706.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37.07 | Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3707.10.00 | - Sensitising emulsions | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3707.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3707.90.10 | -- Flashlight materials | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3707.90.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38 | MISCELLANEOUS CHEMICAL PRODUCTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 38.01 | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3801.10.00 | - Artificial graphite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3801.20 .00 | - Colloidal or semi-colloidal graphite | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3801.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.02 | Activated carbon; activated natural mineral products; animal black, including spent animal black. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3802.10.00 | - Activated carbon | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3802.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3802.90.10 | -- Activated bauxite | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3802.90.20 | -- Activated clays and activated earths | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3802.90 .90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3803.00.00 | Tall oil, whether or not refined. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.04 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3804.00.10 | - Concentrated sulphite lye | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3804.00.90 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38.05 | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3805.20.00 | - Pine oil | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3805.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.06 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3806.10.00 | - Rosin and resin acids | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3806.30 | - Ester gums: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3806.30.10 | -- In blocks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3806.30.90 | -- In other forms | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3806.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3806.90.10 | - - Run gums in blocks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3806.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.07 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3807.00.10 | - Wood creosote | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3807.00.90 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.08 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plantgrowth 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). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.10 | - Insecticides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Intermediate preparations for the manufacture of insecticides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.10.11 | --- Containing BPMC (FENOBUCARD) | 7\% | 7\% | 7\% | 7\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.10.12 | - - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.10.20 | -- Mosquito coils (including premixed mosquito coil powder) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.10.30 | -- Mosquito mats | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.10.40 | -- In aerosol tins | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.10.50 | - - Not in aerosol tins and having additional pesticidal properties | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.10.91 | --- In liquid form | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.10.92 | --- In powder form | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3808.10.99 | -- - In other form, including articles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.20 | - Fungicides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.20.10 | -- Validamycin up to 3\% content | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.20.20 | -- Other, fumigant for cigarette industry | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.20 .30 | - - Other, not in aerosol tins and having additional pesticidal properties | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.20 .40 | -- Other, not in aerosol tins | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.20.90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.30 | - Herbicides, anti-sprouting products and plantgrowth regulators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Herbicides, put up for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.30.11 | --- Not put up in aerosol tins | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.30.19 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.30.20 | -- Herbicides, not put for retail sale | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.30.30 | - - Anti-sprouting products | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Plant-growth regulators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.30.41 | --- Of triacontanol or ethephon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.30.49 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.40 | - Disinfectants: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.40.10 | - - Containing mixture of coal tar acid with alkalis and other disinfactants | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.40 .91 | -- - Not in aerosol tins and having additional pesticides properties | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.40 .92 | --- Other, not put up in aerosol tins | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.40.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3808.90.10 | - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.90.20 | -- Other, put up for retail sale | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3808.90.90 | -- Other, not put up for retail sale | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.09 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3809.10.00 | - With a basis of amylaceous substances | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3809.91.00 | -- Of a kind used in the textile or like industries | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3809.92.00 | -- Of a kind used in the paper or like industries | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3809.93.00 | -- Of a kind used in the leather or like industries | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38.10 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3810.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.11 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anticorrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Anti-knock preparations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3811.11.00 | -- Based on lead compounds | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3811.19.00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Additives for lubricating oils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3811.21 | - - Containing petroleum oils or oils obtained from bituminous minerals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3811.21.10 | --- Put up for retail sale | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3811.21 .90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3811.29.00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3811.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3811.90.10 | --Rust preventatives and corrosion inhibitors | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3811.90.90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.12 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3812.10.00 | - Prepared rubber accelerators | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3812.30 | -Anti-oxidising preparations and other compound stabilisers for rubber or plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3812.30.10 | -- White carbon | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3812.30.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3813.00.00 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3814.00.00 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 38.15 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Supported catalysts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3815.11.00 | -- With nickel or nickel compounds as the active substance | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3815.12.00 | - - With precious metal or precious metal compounds as the active substance | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3815.19.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3815.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3815.90.10 | -- For CO shift conversion or desulphurisation of hydrocarbon | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3815.90.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3816.00.00 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01 . | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3817.00.00 | Mixed alkylbenzenes and mixed alkyInaphthalenes, other than those of heading 27.07 or 29.02 . | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.18 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. [ITA1/A-001] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3818.00.10 | - Wafers or discs with silicon content not less than $99 \%$, not electrically programmed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3818.00 .90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than $70 \%$ by weight of petroleum oils or oils obtained from bituminous minerals. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3820.00.00 | Anti-freezing preparations and prepared de-icing fluids. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3821.00.00 | Prepared culture media for development of microorganisms. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.22 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06 ; certified reference materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3822.00.10 | - Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3822.00.20 | - Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3822.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Industrial monocarboxylic fatty acids; acid oils from refining: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3823.11.00 | -- Stearic acid | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3823.12.00 | -- Oleic acid | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3823.13.00 | -- Tall oil fatty acids | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3823.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3823.19.10 | --- Acid oils from refining | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3823.19.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3823.70.00 | - Industrial fatty alcohols | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.24 | 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 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.20 .00 | - Naphthenic acids, their water-insoluble salts and their esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.40 .00 | - Prepared additives for cements, mortars or concretes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.50.00 | - Non-refractory mortars and concretes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3824.71 | -- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3824.71.10 | --- Oil for transformers or circuit-breakers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.71.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.79.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3824.90.10 | -- Ink removers, stencil correctors, other correcting fluids, put up in packings for retail sale | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.90 .20 | - - Mixtures of chemicals, of a kind used in the manufacture of foodstuff | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.90.40 | -- Composite inorganic solvents | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.90.50 | -- Acetone oil | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.90.60 | - - Preparations or mixtures containing monosodium glutamate | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3824.90 .70 | - - Products and preparations containing CFC-11, CFC-12, CFC-113, CFC-114, CFC-115, Halon 1211, Halon 1301 and/or Halon 2402 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3824.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38.25 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3825.10 .00 | - Municipal waste | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3825.20 .00 | - Sewage sludge | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3825.30 .00 | - Clinical waste | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Waste organic solvents: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3825.41.00 | -- Halogenated | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3825.49.00 | -- Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3825.50 .00 | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Other wastes from chemical or allied industries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3825.61 .00 | -- Mainly containing organic constituents | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3825.69.00 | -- Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3825.90.00 | - Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 39 | PLASTICS AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 39.01 | Polymers of ethylene, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3901.10 | - Polyethylene having a specific gravity of less than |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3901.10.10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3901.10.21 | --- Pharmaceutical grade | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.10.22 | -- - Cable grade | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.10.23 | -- - Other, used in the manufacture of telephonic or electric wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.10.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.10.30 | - - Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other forms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3901.10.91 | -- - Used in the manufacture of telephonic or electric wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.10.99 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.20 | - Polyethylene having a specific gravity of 0.94 or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3901.20 .10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3901.20.21 | --- Cable grade | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.20.22 | --- Other, used in the manufacture of telephonic or electric wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.20.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.20.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.20.90 | -- Other forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.30 | - Ethylene-vinyl acetate copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| 3901.30 .10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.30.20 | -- Granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.30.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.30.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3901.90.10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.90.20 | -- Granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.90.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3901.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.02 | Polymers of propylene or of other olefins, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.10 | - Polypropylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.10.10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.10.21 | -- - Used in the manufacture of telephonic or electric wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.10.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.10.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other forms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.10.91 | -- - Used in the manufacture of telephonic or electric wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.10.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.20 | - Polyisobutylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.20.10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.20.20 | -- Granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.20.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.20.90 | -- Other forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.30 | - Propylene copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.30.10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.30.21 | --- Used in the manufacture of telephonic or electric wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.30.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.30.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.30.91 | -- - Used in the manufacture of telephonic or electric wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.30.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3902.90.10 | -- In powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.90.20 | -- Granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.90.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3902.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.03 | Polymers of styrene, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Polystyrene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3903.11 | -- Expansible: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3903.11.10 | --- In powder form | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.11.20 | --- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3903.11.30 | --- Liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.11.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3903.19.10 | --- In powder form | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.19.20 | --- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.19.30 | --- Liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.19.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.20 | - Styrene-acryonitrile (SAN) copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3903.20.10 | -- In powder form | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.20.20 | -- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.20.30 | -- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.20.40 | -- Other liquids and pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.20.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.30 | - Acrylonitrile-butadiene-styrene (ABS) copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3903.30.10 | -- In powder form | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.30.20 | -- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.30.30 | -- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.30 .40 | -- Other liquids and pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.30.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3903.90.10 | -- In powder form | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.90.20 | -- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.90.30 | -- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.90.40 | -- Other liquids and pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3903.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.10 | - Poly(vinyl chloride), not mixed with any other substances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.10.10 | -- PVC homopolymers, suspension type | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 7\% | 7\% | 5\% |
| 3904.10.20 | -- PVC resin emulsion process in powder form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.10.31 | -- - Used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3904.10.39 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3904.10.40 | -- Other, in powder form | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 7\% | 7\% | 5\% |
| 3904.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other poly(vinyl chloride): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.21 | - Non-plasticised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.21.10 | -- - In powder form | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 7\% | 7\% | 5\% |
|  | --- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.21 .21 | -- - - Used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3904.21.29 | --- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3904.21.30 | --- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.21.90 | --- Other forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.22 | - - Plasticised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3904.22.10 | --- In powder form | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 7\% | 7\% | 5\% |
|  | --- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.22.21 | -- - - Used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3904.22.29 | --- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 3904.22.30 | --- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.22.90 | --- Other forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.30 | - Vinyl chloride-vinyl acetate copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.30.10 | -- In powder form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.30.21 | -- - Used in the manufacture of telephonic or electric wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.30.29 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.40 | - Other vinyl chloride copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.40.10 | -- In powder form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Granules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.40 .21 | -- - Used in the manufacture of telephonic or electric wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.40.29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.40.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.50 | - Vinylidene chloride polymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.50.10 | -- In powder form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.50.20 | -- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.50.30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.50.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Fluoro-polymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.61 | -- Polytetrafluoroethylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.61.10 | -- - In powder form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.61.20 | --- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.61.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.69 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.69.10 | -- - In powder form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.69.20 | -- - Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.69.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3904.90.10 | -- In powder form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.90.20 | -- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3904.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.05 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Poly (vinyl acetate): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3905.12.00 | -- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3905.19.10 | --- Liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.19.90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Vinyl acetate copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3905.21.00 | -- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3905.29.10 | --- Liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.29.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.30 | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3905.30.10 | -- In aqueous dispersion | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.30.20 | -- Other liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.30.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3905.91 | -- Copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3905.91.10 | --- Liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.91.90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Liquids or pastes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3905.99.11 | ---- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.99.19 | -- - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3905.99.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.06 | Acrylic polymers in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3906.10 | - Poly(methyl methacrylate): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3906.10.10 | -- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3906.10.20 | -- Granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3906.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3906.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Copolymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3906.90.11 | --- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3906.90.12 | --- Other liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3906.90.19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3906.90.91 | --- In aqueous dispersion | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 3906.90.92 | --- Other liquids or pastes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3906.90.99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.10 | - Polyacetals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.10.10 | -- Granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.10.20 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.10.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.20 | - Other polyethers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Liquids or pastes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.20.11 | --- Polyether polyols | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.20.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.30 | - Epoxide resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.30.10 | -- Granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.30.20 | -- Epoxide based powder coating | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3907.30 .30 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.40 | - Polycarbonates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.40.10 | -- In aqueous dispersion | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.40.20 | -- Other liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.40.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.50 | - Alkyd resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.50.10 | -- Liquids or pastes | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.50 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.60 | - Poly(ethylene terephthalate): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.60.10 | -- In aqueous dispersion | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.60 .20 | -- Other liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.60.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other polyesters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.91 | -- Unsaturated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.91.10 | --- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.91.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.99 | -- Other than unsaturated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3907.99.10 | --- In aqueous dispersion | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.99.20 | --- Other liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.99.30 | --- Granules or flakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.99.40 | --- Polyester based powder coating | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3907.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.08 | Polyamides in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3908.10 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Polyamide-6: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3908.10.11 | --- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3908.10.12 | --- Granules or flakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3908.10.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3908.10.91 | --- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3908.10.92 | --- Granules or flakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3908.10.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3908.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3908.90.10 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3908.90.20 | -- Flakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3908.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3909.10 | - Urea resins, thiourea resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3909.10.10 | -- Moulding compounds | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3909.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3909.20 | - Melamine resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3909.20.10 | -- Moulding compound | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3909.20.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3909.30 | - Other amino-resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3909.30.10 | -- Moulding compound | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3909.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3909.40 | - Phenolic resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3909.40 .10 | -- Moulding compound other than phenol formaldehyde | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3909.40.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3909.50.00 | - Polyurethanes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.10 | Silicones in primary form. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Liquids or pastes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3910.00.11 | -- Dispersions and solutions | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3910.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3910.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.11 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3911.10 | - Petroleum resins, coumarone, indene or coumarone-indene resins, and polyterpenes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3911.10 .10 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3911.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3911.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3911.90 .10 | -- Liquids or pastes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3911.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cellulose acetates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3912.11.00 | -- Non-plasticised | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3912.12.00 | -- Plasticised | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3912.20 | - Cellulose nitrates (including collodions): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3912.20 .10 | -- Non-plasticised | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3912.20.20 | -- Plasticised | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cellulose ethers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3912.31.00 | -- Carboxymethylcellulose and its salts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3912.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3912.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3912.90.10 | -- Regenerated cellulose | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3912.90 .20 | -- Other, granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3912.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.13 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3913.10.00 | - Alginic acid, its salts and esters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3913.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3914.00.00 | Ion exchangers based on polymers of headings 39.01 to 39.13 , in primary forms. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.15 | Waste, parings and scrap, of plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3915.10.00 | - Of polymers of ethylene | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3915.20.00 | - Of polymers of styrene | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3915.30.00 | - Of polymers of vinyl chloride | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3915.90 | - Of other plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3915.90.10 | - - Of coplymers of vinyl acetate and vinyl chloride in which the vinyl acetate monomer predominates | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3915.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.16 | Monofilament of which any cross-sectional dimension exceeds 1 mm , rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.10 | - Of polymers of ethylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.10.10 | -- Monofilament | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Rods, sticks and profile shapes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.10.21 | ---- Of polyethylene | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.10.22 | --- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.10.29 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.20 | - Of polymers of vinyl chloride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.20.10 | -- Monofilament | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Rods, sticks and profile shapes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.20.21 | -- - Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing: | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.20 .29 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.90 | - Of other plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Monofilament: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.90.11 | --- Of hardened proteins | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.90.19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Rods and sticks: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.90.21 | --- Of hardened proteins | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Used as an adhesive by melting; used for making ready articles by moulding, founding, or compressing: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.90.22 | -- - - Of polystyrene and its copolymer; of polyvinyl acetate, epoxide resins; of phenolic resins (except phenol resins), urea resins, polyurethanes; of cellulose acetates (placticised), vulcanized fibre, regenerated cellulose; of celluloid or hardened gelatin; of chemical derivatives of natural rubber (except chlorinated rubber); of alginic acid, its salts and esters (other than rods and sticks), of other natural polymer or other modified natural polymer not elsewhere specified or included | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.90.23 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.90.29 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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|  | -- Profile shapes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3916.90 .31 | --- Of hardened proteins | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3916.90.39 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.10 | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.10.10 | -- Of hardened proteins | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.10.90 | - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Tubes, pipes and hoses, rigid: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.21 | -- Of polymers of ethylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.21 .10 | --- Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.21 .90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.22 | -- Of polymers of propylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.22.10 | --- Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.22 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.23 | -- Of polymers of propylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.23 .10 | --- Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.23 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.29 | -- Of other plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.29.10 | -- - Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.29 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other tubes, pipes and hoses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.31 | - - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.31.10 | --- Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.31 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.32 | -- Other, not reinforced or otherwise combined with other materials, without fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.32.10 | --- Sausage and ham casings | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.32.20 | --- Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.32 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.33 | - - Other, not reinforced or otherwise combined with other materials, with fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.33 .10 | --- Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.33 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3917.39.10 | --- Porous tubes suitable for agricultural watering | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.39 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3917.40.00 | - Fittings | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.18 | Floor coverings of plastics, whether or not selfadhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3918.10 | - Of polymers of vinyl chloride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Floor covering: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3918.10.11 | --- Tiles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3918.10.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3918.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3918.90 | - Of other plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Floor covering: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3918.90.11 | --- Tiles, of polyethylene | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3918.90.12 | -- - Tiles, of other plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3918.90.13 | --- Other, of polyethylene | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3918.90.19 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3918.90.91 | -- - Of polyethylene | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3918.90.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3919.10 | - In rolls of a width not exceeding 20 cm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of polymers of vinyl chloride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3919.10.11 | -- - Tapes used in the manufacture of telephonic or electric wires | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3919.10.19 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of polyethylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3919.10 .21 | -- - Tapes used in the manufacture of telephonic or electric wires | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3919.10.29 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3919.10.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3919.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of polymers of vinyl chloride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3919.90.11 | -- - Tapes used in the manufacture of telephonic or electric wires | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3919.90.19 | -- - Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3919.90.90 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.10 | - Of polymers of ethylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.10.10 | - - Tapes used in the manufacture of telephonic or electric wires | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.10 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.20 | - Of polymers of propylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.20.10 | - - Tapes used in the manufacture of telephonic or electric wires | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.20 .20 | -- BOPP film | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Used as an adhesive by melting: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.20 .31 | --- Of polypropylene | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.20 .39 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.20 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of polymers of styrene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.30 .10 | -- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3920.30.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of polymers of vinyl chloride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.43 | -- Containing by weight not less than $6 \%$ of plasticisers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.43 .10 | -- - Tapes used in the manufacture of telephonic or electric wires | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.43.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.49.10 | -- - Tapes used in the manufacture of telephonic or electric wires | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.49.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of acrylic polymers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.51 .00 | -- Of poly(methyl methacrylate) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.59.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.61 | -- Of polycarbonates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.61 .10 | - - - Film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.61 .20 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.61.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.62 | -- Of poly (ethylene terephthalate): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.62.10 | -- - Film | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.62 .20 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.62 .90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.63 | -- Of unsaturated polyesters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.63.10 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.63 .90 | - - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.69 | -- Of other polyesters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.69 .10 | -- - Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.69.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of cellulose or its chemical derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.71 | -- Of regenerated cellulose: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.71 .10 | -- - Cellophane film | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.71 .20 | -- - Viscose tear-off ribbon; foil | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.71 .30 | --- Viscose film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.71 .40 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.71 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.72 | -- Of vulcanised fibre: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.72.10 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.72 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.73 | -- Of cellulose acetate: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Used as an adhesive by melting: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.73.11 | --- - Cellulose acetate, plasticized | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.73.19 | --- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.73.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.79 | -- Of other cellulose derivatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.79.10 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.79.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Of other plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.91 | -- Of poly (vinyl butyral): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.91.10 | -- - Film of a kind used in safety glass, of a thickness between 0.38 mm and 0.76 mm , not exceeding 2 m in width | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.91 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.92 | -- Of polyamides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.92.10 | -- - Of nylon 6 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.92.20 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.92.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.93 | -- Of amino-resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Used as an adhesive by melting: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.93.11 | -- - - Of melamine resins; of other amino-resins (except urea resins) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.93.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.93.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.94 | -- Of phenolic resins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.94.10 | --- Phenol formaldehyde (bakelite) sheets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.94.20 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.94.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.99 | -- Of other plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3920.99.10 | --- Corrugated sheets and plates | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.99.20 | --- Other fluorocarbon sheets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.99.30 | --- Used as an adhesive by melting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3920.99.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cellular: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of polymers of styrene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.11.10 | --- Plates and sheets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.11.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of polymers of vinyl chloride: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - In plates and sheets forms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.12.11 | -- - - Tapes used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.12.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.12.91 | -- - - Tapes used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.12.99 | -- - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of polyurethanes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.13 .10 | --- Plates and sheets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.13.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of regenerated cellulose: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Plates and sheets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.14.11 | --- - Cellophane used in the manufactured of adhesive tapes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3921.14 .12 | --- - Other, used in the manufacture of adhesive tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.14.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.14.91 | --- - Used in the manufacture of adhesive tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.14.99 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of other plastic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Plates and sheets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.19.11 | -- - - Tapes used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.19.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.19.91 | -- - - Tapes used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.19.99 | -- - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3921.90.10 | - - Tapes used in the manufacture of telephonic or electric wire | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.90.20 | -- Plates and sheets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3921.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.22 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3922.10.00 | - Baths, shower-baths, sinks and wash-basins | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3922.20 | - Lavatory seats and covers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3922.20.10 | -- Covers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3922.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3922.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3922.90.10 | -- Flushing water closets (lavatory pans) and urinals | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3922.90.20 | -- Parts of flushing cisterns | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3922.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.10 | - Boxes, cases, crates and similar articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.10.10 | -- Boxes used for cinematographic films, tapes, discs | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.10 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Sacks and bags (including cones): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.21 | -- Of polymers of ethylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.21 .10 | -- - Aseptic bags with aluminium foil reinforcing material (excluding retort pouch) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.21 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.29 | -- Of other plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.29.10 | -- - Aseptic bags with aluminium foil reinforcing material (excluding retort pouch) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3923.29.20 | - - Laminated polypropylene bags of size 1000 mm $\times 1200 \mathrm{~mm}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.29 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.30 | - Carboys, bottles, flasks and similar articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.30.10 | -- Toothpaste tubes container | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.30.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.40 | - Spools, cops, bobbins and similar supports: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.40.10 | -- For sewing machines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.40.20 | -- For cinematographic or photographic use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.40.30 | - - For textile mills | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.40.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.50 | - Stoppers, lids, caps and other closures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3923.50.10 | -- Actuator over caps | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.50.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3923.90.00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.24 | Tableware, kitchenware, other household articles and toilet articles, of plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3924.10.00 | - Tableware and kitchenware | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3924.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3924.90.10 | -- Bed pans, urinals (portable type) and chamber- pots | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3924.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.25 | Builders' ware of plastics, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 I | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3925.20 .00 | - Doors, windows and their frames and thresholds for doors | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3925.30 .00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3925.90 .00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39.26 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3926.10 | - Office or school supplies: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3926.10.10 | --School supplies | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.10.20 | - - Office supplies | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.20 | - Articles of apparel and clothing accessories (including gloves, mittens and mitts): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3926.20.10 | -- Raincoats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.20.20 | -- Gloves | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.20 .30 | -- Babies' bib, shoulder pads or shields | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.20.40 | -- Aprons and other articles of apparel | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.20 .50 | - - Articles of apparel used for the protection from chemical substances, radiation and fire | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.20 .90 | -- Other, including belts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.40 .00 | - Statuettes and other ornamental articles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3926.90.10 | -- Floats for fishing nets | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.20 | -- Fans and handscreens, frames and handles therefor, and parts thereof | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Hygienic, medical and surgical articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3926.90.31 | --- Colostomy, ileostomy amd urine bags | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.32 | --- Plastic moulds with denture prints | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.33 | -- - Poison mosquito nets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.39 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Safety and protective devices: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3926.90.41 | --- Police shields | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.42 | - - - Protective masks and similar articles for use in welding and similar work | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.43 | -- - Noise reducing devices and covers for the ears; apparatus for measuring vapour of organic substances or of mercury | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.44 | -- - Life saving cushions for protection of persons falling from heights | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.49 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Industrial articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3926.90.51 | -- - Oil spill booms | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.52 | --- Pipe or thread sealing tape | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.53 | --- Transmission or conveyor belts or belting | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.54 | --- Other articles used in machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.55 | -- - Plastic J-hooks and bunch blocks for detonators | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.59 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.60 | - - Nipple former, breastshells, nipple shields, hand expression funnel, supplement nursing system, feeder (Haberman type) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.70 | - - Corset busks and similar supports for articles of apparel or clothing accessories | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3926.90.91 | --- Poultry feeders | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.92 | -- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.93 | - - Racket strings of a length not exceeding 15 m put up for retail sale | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.94 | --- Reflected light nails | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.95 | --- Other articles of non-rigid cellular products | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.96 | --- Prayer beads | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 3926.90.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40 | RUBBER AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 40.01 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.10 | - Natural rubber latex, whether or not pre-vulcanised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Exceeding 0.5\% ammonia content: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.10.11 | --- Centrifuge concentrate | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate <br> (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4001.10.12 | --- Processed by other methods | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not exceeding 0.5\% ammonia content: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.10.21 | --- Centrifuge concentrate | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.10.22 | --- Processed by other methods | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Natural rubber in other forms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.21 | -- Smoked sheets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.21 .10 | ---RSS Grade 1 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.21 .20 | ---RSS Grade 2 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.21 .30 | ---RSS Grade 3 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.21 .40 | ---RSS Grade 4 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.21 .50 | ---RSS Grade 5 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.21 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.22 | -- Technically specified natural rubber (TSNR): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.22.10 | --- Standard Indonesian rubber SIR 3 CV | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.22.20 | -- - Other Standard Indonesian rubber | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.22 .30 | --- Standard Malaysian rubber | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.22 .40 | --- Specified Singapore rubber | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.22 .50 | --- Thai tested rubber | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.22 .60 | -- - Standard Cambodia rubber | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.22 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.29.10 | --- Air-dried sheet | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29.20 | -- - Latex crepe | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29 .30 | --- Sole crepe | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29 .40 | --- Remilled crepe, including flat bark crepe | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29 .50 | --- Other crepe | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29 .60 | -- - Superior processing rubber | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29.70 | --- Skim rubber | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29 .80 | --- Scrap (tree, earth or smoked) and cup lump | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.29 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.30 | - Balata, gutta-percha, guayule, chicle and similar natural gums: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Jelutong: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.30.11 | -- - In primary form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.30.19 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4001.30 .91 | --- In primary form | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4001.30.99 | -- - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.02 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4002.11.00 | -- Latex | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.19.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.20 .00 | -- Butadiene rubber (BR) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4002.31 .00 | -- Isobutene-isoprene (butyl) rubber (IIR) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.39.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Chloroprene (chlorobutadiene) rubber (CR): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4002.41.00 | -- Latex | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.49.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Acrylonitrile-butadiene rubber (NBR): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4002.51.00 | - - Latex | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.59.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.60 .00 | - Isoprene rubber (IR) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.80 | - Mixtures of any product of heading 40.01 with any product of this heading: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4002.80 .10 | -- Mixture of natural rubber latex with synthetic rubber latex | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.80.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4002.91 .00 | -- Latex | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4002.99.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4003.00.00 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4004.00.00 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.05 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4005.10.00 | - Compounded with carbon black or silica | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4005.91.00 | - - Plates, sheets and strip | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4005.99.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.06 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4006.10 .00 | - "Camel-back" strips for retreading rubber tyres | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4006.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4007.00.00 | Vulcanised rubber thread and cord. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.08 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of cellular rubber: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4008.11.00 | -- Plates, sheets, and strip | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4008.19.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of non-cellular rubber: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4008.21 .00 | -- Plates, sheets and strip | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4008.29.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 40.09 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not reinforced or otherwise combined with other materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.11.00 | -- Without fittings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.12.00 | -- With fittings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Reinforced or otherwise combined only with metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.21 | -- Without fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.21.10 | --- Mining slurry suction and discharge hose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.21 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.22 | -- With fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.22.10 | --- Mining slurry suction and discharge hose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.22.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Reinforced or otherwise combined only with textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.31 | -- Without fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.31.10 | --- Mining slurry suction and discharge hose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.31.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.32 | -- With fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.32.10 | --- Mining slurry suction and discharge hose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.32.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Reinforced or otherwise combined other materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.41 | -- Without fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.41.10 | --- Mining slurry suction and discharge hose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.41.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.42 | -- With fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4009.42.10 | -- - Mining slurry suction and discharge hose | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4009.42.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.10 | Conveyor or transmission belts or belting, of vulcanised rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Conveyor belts or belting: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4010.11 | -- Reinforced only with metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4010.11.10 | -- - Of a width exceeding 20 cm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.11.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.12 | -- Reinforced only with textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4010.12.10 | -- - Of a width exceeding 20 cm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.12.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.13 | -- Reinforced only with plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4010.13.10 | -- - Of a width exceeding 20 cm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.13 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4010.19.10 | -- - Of a width exceeding 20 cm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.19.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Transmission belts or belting: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4010.31.00 | - - Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.32.00 | - - Endless transmission belts of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.33.00 | -- Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.34.00 | - - Endless transmission belts of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.35.00 | - - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.36.00 | - - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4010.39.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.11 | New pneumatic tyres, of rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.10.00 | - Of a kind used on motor cars (including station wagons and racing cars) | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4011.20 | - Of a kind used on buses or lorries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.20 .10 | -- Of a width not exceeding 450 mm | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4011.20 .90 | - - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 4011.30 .00 | - Of a kind used on aircraft | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.40 .00 | - Of a kind used on motorcycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4011.50.00 | - Of a kind used on bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - Other, having a "herring-bone" or similar tread: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.61 | -- Of a kind used on agricultural or forestry vehicles and machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.61.10 | -- Of a kind used on agricultural vehicles and machines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.61.20 | --- Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.61 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.62 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.62 .10 | -- - Of a kind used on construction or industrial handling vehicles | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.62 .20 | --- Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.62 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4011.63 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.63.10 | -- - Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.63 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.69 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.69.10 | --- Of a kind used on vehicles of Chapter 87 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.69.20 | --- Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.69 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.92 | -- Of a kind used on agricultural or forestry vehicles and machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.92.10 | -- - Of a kind used on agricultural vehicles and machines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.92.20 | --- Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.92 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.93 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.93 .10 | -- - Of a kind used on construction or industrial handling vehicles | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.93 .20 | -- - Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.93.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.94 | - - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.94 .10 | --- Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.94 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4011.99.10 | --- Of a kind used on vehicles of Chapter 87 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.99.20 | --- Of a kind used on earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4011.99 .90 | --- Other, of a width exceeding 450 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.12 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Retreaded tyres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.11.00 | - - Of a kind used on motor cars (including station wagons and racing cars) | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.12 | - - Of a kind used on buses or lorries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.12.10 | --- Of a width not exceeding 450 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.12 .90 | --- Other | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.13 .00 | -- Of a kind used on aircraft | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.19.10 | -- - Of a kind used on motorcycles | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.19.20 | --- Of a kind used on bicycles | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.19.30 | -- - Of a kind used on earth moving machinery | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.19.40 | --- Of a kind used on other vehicles of Chapter 87 | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.19.90 | --- Other | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |

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Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4012.20 | - Used pneumatic tyres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.20.10 | - - Of a kind used on motor cars (including station wagons, racing cars) | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | -- Of a kind used on buses or lorries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.20 .21 | -- - Of a width not exceeding 450 mm | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.20.29 | --- Other | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | -- Of a kind used on aircraft: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.20.31 | --- Suitable for retreading | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.20 .39 | --- Other | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.20 .40 | -- Of a kind used on motorcycles and scooters | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.20 .50 | -- Of a kind used on bicycles | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.20 .60 | -- Of a kind used on earth moving machinery | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.20 .70 | -- Of a kind used on other vehicles of Chapter 87 | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.20 .90 | -- Other | 20\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Solid or cushion tyres of a kind used on vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.90.01 | -- - Solid tyres not exceeding 100 mm in external diameter | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.02 | -- - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.03 | -- - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm , for use on vehicles of heading 87.09 | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.04 | -- - Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.05 | -- - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm , for use on vehicles of heading 87.09 | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.06 | -- - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.11 | --- Cushion tyres of a width not exceeding 450 mm | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.12 | --- Cushion tyres of a width exceeding 450 mm | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | -- Solid or cushion tyres of a kind used on earth moving machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.90.21 | -- - Solid tyres not exceeding 100 mm in external diameter | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.22 | -- - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.23 | -- - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.24 | -- - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90 .31 | -- - Cushion tyres of a width not exceeding 450 mm | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90 .32 | --- Cushion tyres of a width exceeding 450 mm | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | -- Other solid or cushion tyres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4012.90.41 | - - Solid tyres not exceeding 100 mm in external diameter | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{array}{\|c\|} \text { Base Rate } \\ (2005 \text { MFN }) \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 4012.90.42 | -- - Solid tyres exceeding 100 mm but not exceeding 250 mm in external diameter | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.43 | -- - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.44 | -- - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90 .51 | --- Cushion tyres of a width not exceeding 450 mm | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.52 | --- Cushion tyres of a width exceeding 450 mm | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90 .60 | -- Buffed tyres | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90.70 | -- Replaceable tyre treads of a width not exceeding 450 mm | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90 .80 | -- Tyre flaps | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 4012.90 .90 | -- Other | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 40.13 | Inner tubes, of rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4013.10 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Of a kind used on motor cars: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4013.10.11 | -- - Suitable for fitting to tyres of width not exceeding 450 mm | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4013.10.19 | -- - Suitable for fitting to tyres of width exceeding 450 mm | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | -- Of a kind used on buses or lorries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4013.10.21 | -- - Suitable for fitting to tyres of width not exceeding 450 mm | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4013.10.29 | -- - Suitable for fitting to tyres of width exceeding 450 mm | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 4013.20 .00 | - Of a kind used on bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4013.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a kind used on earth moving machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4013.90.11 | -- - Suitable for fitting to tyres of width not exceeding 450 mm | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4013.90.19 | -- - Suitable for fitting to tyres of width exceeding 450 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 4013.90.20 | -- Of a kind used on motorcycles or motor scooters | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- Of a kind used on other vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4013.90.31 | ---Suitable for fitting to tyres of width not exceeding | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4013.90.39 | -- - Suitable for fitting to tyres of width exceeding 450 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 4013.90 .40 | -- Of a kind used on aircraft | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4013.90 .91 | -- - Suitable for fitting to tyres of width not exceeding 450 mm | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4013.90.99 | -- - Suitable for fitting to tyres of width exceeding 450 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 40.14 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hardened rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4014.10.00 | - Sheath contraceptives | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4014.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4014.90.10 | -- Teats for feeding bottles and similar kinds | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4014.90.20 | -- Soothers | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4014.90 .30 | -- Ice or hot water bags | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4014.90.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Gloves, mittens and mitts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4015.11.00 | -- Surgical | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4015.19.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4015.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4015.90.10 | -- Diving suits | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4015.90 .20 | -- Of a kind plated with lead for X-ray protection | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4015.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40.16 | Other articles of vulcanised rubber other than hard rubber. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4016.10 .00 | - Of cellular rubber | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4016.91 | -- Floor coverings and mats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4016.91.10 | --- Mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.91.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.92.00 | -- Erasers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.93 | -- Gaskets, washers and other seals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4016.93.10 | --- Packing for electrolytic capacitors | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.93.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.94.00 | -- Boat or dock fenders, whether or not inflatable | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.95.00 | - - Other inflatable articles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Parts and accessories for vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4016.99.11 | -- - - For motor vehicles of headings $87.02,87.03$, 87.04, 87.05 and 87.11 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.12 | -- - - For motor vehicles of headings $87.09,87.13$, 87.15 and 87.16 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.13 | ---- Mudguards for bicycles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.14 | --- Other bicycle parts | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.15 | ---- Accessories for bicycles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.16 | ---- For carriages for disabled persons | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.19 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.20 | -- - Parts and accessories of rotochutes of heading 88.04 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4016.99.30 | --- Rubber bands | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.40 | --- Deck fenders | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.50 | -- - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4016.99 .91 | ----Rail pad | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.92 | -- - - Structural bearings including bridge bearings, other than rail pad | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99 .93 | -- - - Rubber grommets and rubber covers for automative wiring harness | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99 .94 | ---- Table mats and table covers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99 .95 | ---- Stoppers for pharmaceutical use | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4016.99.99 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4017.00.00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41 | RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 41.01 | 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, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when drysalted, or 16 kg when fresh, wet-salted or otherwise preserved | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4101.50 .00 | - Whole hides and skins, of a weight exceeding 16 kg | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4101.90 .00 | - Other, including butts, bends and bellies | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41.02 | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4102.10.00 | - With wool on | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Without wool on: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4102.21 .00 | -- Pickled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4102.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41.03 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or Note 1(c) to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4103.10.00 | - Of goats or kids | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4103.20 .00 | - Of reptiles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4103.30 .00 | - Of swine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4103.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41.04 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - In the wet state (including wet-blue): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4104.11 | -- Full grains, unsplit; grain splits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4104.11.10 | --- Chrome-wet-blue hides and skins | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.11.20 | --- Bovine leather, vegetable pre-tanned | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.11.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4104.19.10 | --- Chrome-wet-blue hides and skins | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.19.20 | --- Bovine leather, vegetable pre-tanned | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.19.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - In the dry state (crust): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4104.41 | -- Full grains, unsplit; grain splits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4104.41.10 | --- Crust vegetable (semi-tanned) hides and skins | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.41 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4104.49.10 | --- Crust vegetable (semi-tanned) hides and skins | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4104.49 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41.05 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4105.10 | - In the wet state (including wet-blue): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4105.10.10 | -- Alum tanned | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4105.10 .20 | -- Vegetable pre-tanned | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4105.10 .30 | -- Chrome-wet-blue skins | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4105.10 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4105.30 .00 | - In the dry state (crust) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41.06 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of goats or kids: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.21 | - - In the wet state (including wet-blue): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.21 .10 | --- Vegetable pre-tanned | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.21 .20 | --- Chrome-wet-blue skins | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.21 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.22 .00 | -- In the dry state (crust) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of swine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.31 | -- In the wet state (including wet-blue): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.31.10 | --- Chrome-wet-blue skins | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.31 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.32 | - - In the dry state (crust): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.32.10 | --- Crust vegetable (semi-tanned) skins | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 4106.32 .90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.40 | - Of reptiles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.40 .10 | --- Vegetable pre-tanned | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.40.20 | --- Chrome-wet-blue skins | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.40 .90 | -- - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.91 | -- In the wet state (including wet-blue): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.91.10 | --- Chrome-wet-blue skins | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.91 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.92 | -- In the dry state (crust): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4106.92.10 | --- Crust vegetable (semi-tanned) skins | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4106.92.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41.07 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Whole hides and skins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4107.11.00 | -- Full grains, unsplit | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4107.12.00 | -- Grain splits | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4107.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, including sides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4107.91.00 | -- Full grains, unsplit | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4107.92 .00 | -- Grain splits | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4107.99.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4112.00.00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41.13 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4113.10 .00 | - Of goats or kids | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4113.20 .00 | - Of swine | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4113.30 .00 | - Of reptiles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4113.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 41.14 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4114.10 .00 | - Chamois (including combination chamois) leather | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4114.20.00 | - Patent leather and patent laminated leather; metallised leather | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{array}{\|l} \hline \text { Base Rate } \\ \text { (2005 MFN) } \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 41.15 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4115.10.00 | - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4115.20 .00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42 | ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;ARTICLES OF ANIMAL GUT (OTHER THAN SILK WORM GUT) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4201.00.00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42.02 | Trunks, suit-cases, vanity-cases, executivecases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, mapcases, cigarette-cases, tobacco- ouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.11 | -- With outer surface of leather, of composition leather or of patent leather: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.11.10 | --- School satchels | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.11.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.12 | - - With outer surface of plastics or of textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.12.10 | -- - School satchels | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.12.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 4202.19.10 | -- - Of wood, iron, steel or zinc | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.19.20 | --- Of nickel or aluminium | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.19 .90 | --- Other: | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Handbags, whether or not with shoulder strap, including those without handle: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.21 .00 | -- With outer surface of leather, of composition leather or of patent leather | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.22 .00 | - - With outer surface of plastic sheeting or of textile materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.29 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Articles of a kind normally carried in the pocket or in the handbag: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.31.00 | - - With outer surface of leather, of composition leather or of patent leather | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.32.00 | -- With outer surface of plastic sheeting or of textile materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.39 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.91 | - - With outer surface of leather, of composition leather or of patent leather: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.91.10 | --- Sport bags | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.91 .20 | --- Bowling bags | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.91 .90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.92 | -- With outer surface of plastic sheeting or of textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.92 .10 | --- Bowling bags | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.92 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4202.99.10 | -- - Of copper | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.99 .20 | --- Of nickel | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.99 .30 | --- Of zinc | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.99.40 | -- - Of animal carving material or worked vegetable carving material or mineral origin | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4202.99 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4203.10.00 | - Articles of apparel | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Gloves, mittens and mitts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4203.21 .00 | -- Specially designed for use in sports | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4203.29 | -- Other gloves, mittens and mitts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4203.29.10 | --- Protective work gloves | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4203.29 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4203.30 .00 | - Belts and bandoliers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4203.40 .00 | - Other clothing accessories | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4204.00.00 | Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 42.05 | Other articles of leather or of composition leather. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4205.00.10 | - Boot laces; mats | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4205.00.20 | - Industrial safety belts and harnesses | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4205.00.30 | - Leather strings or cords for jewelry or for personal adornment | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4205.00.90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42.06 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4206.10 .00 | - Catgut | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4206.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43 | FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 43.01 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4301.60 .00 | - Of fox, whole, with or without head, tail or paws | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4301.70 .00 | - Of seal, whole, with or without head, tail or paws | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4301.80 .00 | - Other furskins, whole, with or without head, tail or paws | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4301.90 .00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43.02 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Whole skins, with or without head, tail or paws, not assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4302.11 .00 | -- Of mink | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4302.13.00 | -- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4302.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4302.30 .00 | - Whole skins and pieces or cuttings thereof, assembled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4303.10 | - Articles of apparel and clothing accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4303.10 .10 | -- Clothing accessories | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4303.10 .20 | - - Articles of apparel | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4303.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4303.90.10 | -- Sports bags | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4303.90.20 | -- Articles for industrial purposes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4303.90.90 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43.04 | Artificial fur and articles thereof |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4304.00.10 | - Artificial fur | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4304.00 .20 | - Articles for industrial purposes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4304.00 .91 | -- Sports bags | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4304.00.99 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44 | WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 44.01 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4401.10.00 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Wood in chips or particles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4401.21 .00 | -- Coniferous | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4401.22 .00 | -- Non-coniferous | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4401.30.00 | - Sawdust and other wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4402.00.00 | Wood charcoal (including shell and nut charcoal), whether or not agglomerated. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.03 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.10 | - Treated with paint, stains, creosote or other preservatives: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.10.10 | -- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.10.20 | -- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.10.30 | -- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.10 .40 | -- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 | - Other, coniferous: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Damar Minyak: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.20 .11 | --- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .12 | --- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .13 | --- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .14 | --- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .15 | --- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Podo: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.20 .21 | --- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .22 | --- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4403.20 .23 | --- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .24 | --- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .25 | -- - Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Sempilor: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.20 .31 | --- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .32 | --- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .33 | --- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .34 | --- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .35 | --- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20.39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.20 .91 | -- - Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .92 | --- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .93 | -- - Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20.94 | --- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20 .95 | --- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.20.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of tropical wood specified in Subheading Note 1 to this Chapter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.41 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Dark Red Meranti (Obar Suluk): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.41.11 | --- - Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.12 | ---- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.13 | ---- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.14 | --- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.15 | ---- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.19 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Light Red Meranti (Red Seraya): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.41 .21 | ---- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.22 | ---- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41 .23 | ---- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41 .24 | --- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41 .25 | ---- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Meranti Bakau: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.41.31 | --- - Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.32 | ---- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41 .33 | ---- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.34 | --- - Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41 .35 | ---- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.41.39 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Kapur: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.49 .11 | ---- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.12 | --- - Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.13 | --- - Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4403.49.14 | -- - - Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.15 | --- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.19 | -- - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | ---Keruing: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.49.21 | ---- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.22 | ---- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.23 | ---- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.24 | -- - - Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49 .25 | ---- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Ramin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.49.31 | ---- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.32 | ---- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.33 | --- - Sawlogs and veneer logs, in the rough | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.34 | ---- Sawlogs and veneer logs, roughly squared | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.35 | -- - - Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.36 | ---- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other, of the following tropical wood specified in Subheading Note 1 to this Chapter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.49 .91 | ---- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.92 | ---- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.93 | ----Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.94 | -- - - Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49 .95 | ---- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.49.99 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.91 | -- Of oak (Quercus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.91.10 | --- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.91.20 | --- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.91.30 | --- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.91 .40 | --- Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.91.50 | --- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.91.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.92 | -- Of beech (Fagus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.92.10 | --- Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.92.20 | --- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.92.30 | --- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.92.40 | -- - Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.92.50 | --- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.92 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4403.99.10 | -- - Pulpwood | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.99.20 | --- Baulks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.99.30 | --- Sawlogs and veneer logs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.99.40 | -- - Pit-props (mine timber) in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.99 .50 | --- Poles, piles and other wood in the round | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4403.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44.04 | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4404.10 .00 | - Coniferous | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4404.20 .00 | - Non-coniferous | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4405.00.00 | Wood wool; wood flour. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4406.10 .00 | - Not impregnated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4406.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or endjointed, of a thickness exceeding 6 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.10 | - Coniferous: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.10.10 | -- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.10.20 | -- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of tropical wood specified in Subheading Note 1 to this Chapter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.24 | - - Virola, Mahogany (Swietenia spp.), Imbuia and Balsa: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.24.10 | --- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.24.20 | - - - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.24 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.25 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Dark Red Meranti, Light Red Maranti: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.25.11 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.25 .12 | ---- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.25.19 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Meranti Bakau: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.25.21 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.25 .22 | ---- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.25.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.26 | - - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.26 .10 | --- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.26 .20 | -- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.26 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Jelutong (Dyera spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29 .11 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 .12 | ---- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- Kapur (Dryobalanops spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29.21 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.22 | --- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Kempas (Koompassia spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29.31 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.32 | ---- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.39 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Keruing (Dipterocarpus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29.41 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.42 | ---- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.49 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Ramin (Gonystylus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29 .51 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.52 | --- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.59 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Teak (Tectong spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29 .61 | ---- Teak decks, planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 .62 | ---- Other, planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.63 | --- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 .69 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Balau (Shorea spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29 .71 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 .72 | --- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.79 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Mengkulang (Heritiera spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29 .81 | ---- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 .82 | --- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.89 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- Jongkong and Merbau (Intsia spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29 .91 | --- - - Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 .92 | ---- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29 .93 | -- - - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | ---- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.29 .94 | -- - - - Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.95 | ---- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.29.99 | -- - - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.91 | -- Of oak (Quercus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.91.10 | -- - Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.91 .20 | -- - Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.91.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.92 | - - Of beech (Fagus spp.): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4407.92.10 | --- Planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.92.20 | --- Sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.92 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \\ \hline \end{gathered}$ |
| 4407.99.10 | --- Aguila wood, planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.99.20 | - - - Aguila wood, sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.99.30 | --- Other, planed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.99.40 | -- - Other, sanded or end-jointed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4407.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.08 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4408.10 | - Coniferous: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4408.10.10 | -- Cedar wood slats prepared for pencil manufacture; radiata pinewood for blockboard manufacturing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.10 .20 | -- Other wood prepared for pencil manufacture | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.10 .30 | -- Face veneer sheets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of tropical wood specified in Subheading Note 1 to this Chapter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4408.31.10 | --- Prepared for pencil manufacture | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.31 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4408.39.10 | -- - Jelutong wood slats prepared for pencil manufacture | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.39.20 | --- Other wood prepared for pencil manufacture | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.39 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4408.90 .10 | -- Face veneer sheets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.90.20 | -- Other teak not used in the manufacture of pencils | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4408.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.09 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4409.10.00 | - Coniferous | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4409.20 | - Non-coniferous: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4409.20 .10 | -- Teak strips for parquet flooring | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4409.20 .20 | -- Other strips for parquet flooring | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4409.20 .30 | -- Teak friezes for parquet flooring | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4409.20 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44.10 | Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Oriented strand board and waferboard, of wood: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4410.21 .00 | -- Unworked or not further worked than sanded | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4410.29 .00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other, of wood: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4410.31.00 | -- Unworked or not further worked than sanded | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4410.32.00 | - - Surface-covered with melamine-impregnated paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4410.33 .00 | -- Surface-covered with decorative laminates of plastics | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4410.39 .00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4410.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Fibreboard of a density exceeding $0.8 \mathrm{~g} / \mathrm{m3}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4411.11.00 | -- Not mechanically worked or surface covered | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4411.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Fibreboard of a density exceeding $0.5 \mathrm{~g} / \mathrm{m} 3$ but not exceeding $0.8 \mathrm{~g} / \mathrm{m} 3$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4411.21 .00 | -- Not mechanically worked or surface covered | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4411.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4411.29.10 | -- - Wooden beading and mouldings, including moulded skirting and other moulded board | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4411.29 .90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Fibreboard of a density exceeding $0.35 \mathrm{~g} / \mathrm{m} 3$ but not exceeding $0.5 \mathrm{~g} / \mathrm{m} 3$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4411.31 .00 | -- Not mechanically worked or surface covered | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4411.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4411.39.10 | -- - Wooden beading and mouldings, including moulded skirting and other moulded board | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4411.39 .90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4411.91.00 | -- Not mechanically worked or surface covered | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4411.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4411.99.10 | -- - Wooden beading and mouldings, including moulded skirting and other moulded board | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4411.99 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.12 | Plywood, veneered panels and similar laminated wood. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4412.13 | - - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4412.13.10 | --- Plain | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.13 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.14 | - - Other, with at least one outer ply of nonconiferous wood: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4412.14.10 | --- Plain | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.14 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4412.19.10 | --- Plain | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.19.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, with at least one outer ply of non-coniferous wood: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4412.22 .00 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.23 .00 | -- Other, containing at least one layer of particle board | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.29.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4412.92 .00 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.93 .00 | -- Other, containing at least one layer of particle board | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4412.99.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4413.00 .00 | Densified wood, in blocks, plates, strips or profile shapes. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4414.00.00 | Wooden frames for paintings, photographs, mirrors or similar objects. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.15 | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood pallet collars of wood. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4415.10.00 | - Cases, boxes, crates, drums and similar packings; cable-drums | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4415.20 .00 | - Pallets, box pallets and other load boards; pallet collars | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.16 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood including staves. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4416.00.10 | - Staves | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4416.00.90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.17 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4417.00.10 | - Boot or shoe lasts | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4417.00.90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.18 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4418.10 .00 | - Windows, French-windows and their frames | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 4418.20 .00 | - Doors and their frames and thresholds | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4418.30 .00 | - Parquet panels | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4418.40 .00 | - Shuttering for concrete constructional work | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4418.50 .00 | - Shingles and shakes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4418.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4418.90 .10 | -- Cellular wood panels | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4418.90 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4419.00.00 | Tableware and kitchenware, of wood. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.20 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments of wood; wooden articles of furniture not falling in Chapter 94. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4420.10 .00 | - Statuettes and other ornaments, of wood | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4420.90 .00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44.21 | Other articles of wood. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4421.10 .00 | - Clothes hangers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4421.90 .10 | - - Spools, cops and bobbins, sewing thread reels and the like | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90.20 | -- Match splints | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .30 | -- Wooden pegs or pins for footwear | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .40 | -- Candy-sticks, ice-cream sticks and ice-cream spoons | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .50 | -- Wood paving blocks | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .60 | -- Blind and blind fittings | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .70 | - - Fans and handscreens, frames and handles therefor and parts of such frames and handles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4421.90 .91 | --- Horse and bullock gear | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .92 | --- Prayer beads | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .93 | --- Other beads | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .94 | --- Toothpicks | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4421.90 .99 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 45 | CORK AND ARTICLES OF CORK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 45.01 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4501.10.00 | - Natural cork, raw or simply prepared | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4501.90.00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4502.00.00 | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 45.03 | Articles of natural cork. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4503.10.00 | - Corks and stoppers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4503.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 45.04 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4504.10.00 | - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4504.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46 | MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 46.01 | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4601.20 | - Mats, matting and screens of vegetable materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4601.20 .10 | -- Mats and matting | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4601.20 .20 | -- Screens | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4601.91 | -- Of vegetable materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4601.91.10 | -- - Plaits and similar products of plaiting materials, whether or not assembled or not assembled into strips | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4601.91 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4601.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4601.99.10 | -- - Mats and matting | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4601.99.20 | -- - Plaits and similar products of plaiting materials, whether or not assembled or not assembled into strips | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4601.99.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46.02 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4602.10 | - Of vegetable materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4602.10 .10 | -- Of rattan | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4602.10 .20 | -- Of bamboo | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4602.10 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4602.90.00 | - Of other materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47 | PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4701.00.00 | Mechanical wood pulp. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47.02 | Chemical wood pulp, dissolving grades. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4702.00.10 | - Used in the manufacture of rayon fibre | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4702.00.90 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47.03 | Chemical wood pulp, soda or sulphate, other than dissolving grades. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4703.11.00 | -- Coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4703.19.00 | -- Non-coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Semi-bleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4703.21 .00 | -- Coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4703.29.00 | -- Non-coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47.04 | Chemical wood pulp, sulphite, other than dissolving grades. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4704.11.00 | - - Coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4704.19.00 | -- Non-coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Semi-bleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4704.21 .00 | -- Coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4704.29.00 | -- Non-coniferous | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4705.00.00 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47.06 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4706.10.00 | - Cotton linters pulp | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4706.20.00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4706.91.00 | -- Mechanical | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4706.92 .00 | -- Chemical | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4706.93.00 | -- Semi-chemical | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47.07 | Recovered (waste and scrap) paper or paperboard. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4707.10.00 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4707.20 .00 | - Other paper of paperboard made mainly of bleached chemical pulp, not coloured in the mass | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4707.30.00 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4707.90.00 | - Other, including unsorted waste and scrap | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48 | PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 48.01 | Newsprint, in rolls or sheets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4801.00.10 | - Weighing not more than $55 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4801.00 .90 | - Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 48.02 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than of heading 48.01 or 48.03; hand-made paper and paperboard. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.10.00 | - Hand-made paper and paperboard | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 4802.20.00 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.30 | - Carbonising base paper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.30 .10 | -- Weighing less than $20 \mathrm{~g} / \mathrm{m}^{2}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.30 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.40.00 | - Wallpaper base | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other paper and paperboard, not containing fibres obtained by a mechanical process or chemimechanical process or of which not more than $10 \%$ by weight of the total fibre content consists of such fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.54 | -- Weighing less than $40 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.54.10 | -- - Used in the manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.54.20 | --- Aluminium base paper | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.54.30 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.54.90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.55 | - - Weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than 150 $\mathrm{g} / \mathrm{m}^{2}$, in rolls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.55.10 | -- - For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.55.20 | -- - Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.55 .30 | --- Aluminium base paper | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.55.40 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.55.90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.56 | - - Weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than 150 $\mathrm{g} / \mathrm{m}^{2}$, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.56.10 | -- - For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.56.20 | -- - Fancy paper and paperboard including with watermarks, granitized felt finish, fibres or blend of specks and vellum antique finish | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.56 .30 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.56 .90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.57 | - - Other, weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | $\begin{gathered} \text { Base Rate } \\ (2005 \text { MFN) } \end{gathered}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4802.57.10 | -- - For printing banknotes; used in the manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.57 .20 | -- - Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.57 .30 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.57 .90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.58 | -- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.58 .10 | -- - Used in the manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.58.20 | -- - Fancy paper and paperboard including with watermarks, granitized felt finish, fibers or blend of specks and vellum antique finish | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.58.30 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.58.90 | -- - Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - Other paper and paperboard, of which more than $10 \%$ by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.61 | -- In rolls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.61 .10 | --- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.61.20 | -- - For printing banknotes; manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.61 .30 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.61 .90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.62 | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.62 .10 | -- - Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.62.20 | --- For printing banknotes; manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.62.30 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.62 .90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.69 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4802.69 .10 | --- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4802.69.20 | -- - For printing banknotes; manufacture of gypsum boards and computer cards or paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.69 .30 | -- - Other printing, writing or photocopy papers and of a kind used for graphic purposes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4802.69 .90 | --- Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{array}{\|c} \hline 2022 \text { and } \\ \text { subsequent } \end{array}$ years |
| 48.03 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surfaced-decorated or printed, in rolls or sheets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4803.00.10 | - Cellulose wadding not further worked than being coloured or marbled throughout the mass | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4803.00 .20 | - Tissue paper | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 4803.00.90 | - Other | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 48.04 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Kraftliner: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.11.00 | -- Unbleached | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.19.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Sack kraft paper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.21 | -- Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.21.10 | --- For making cement bags | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.21 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 4804.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.29.10 | -- - Composite papers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.29.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other kraft paper and paperboard weighing $150 \mathrm{~g} /$ m2 or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.31 | -- Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.31.10 | --- Electrical grade insulating Kraft paper | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.31.20 | -- - Kraft paper in rolls of a width of 209 mm for use as wrapper in dynamite sticks | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.31.30 | -- - Of a wet strength 40 g to 60 g , for plywood adhesive tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.31 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.39.10 | -- - Of a wet strength 40 g to 60 g , for plywood adhesive tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.39 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m} 2$ but less than $225 \mathrm{~g} / \mathrm{m} 2$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.41 | -- Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.41.10 | -- - Electrical grade insulating kraft paper | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.41.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.42.00 | -- Bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 4804.49 .00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Other kraft paper and paperboard weighing $225 \mathrm{~g} /$ m2 or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.51 | -- Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4804.51.10 | -- - Electrical grade insulating Kraft paper; pressboard weighing $600 \mathrm{~g} / \mathrm{m}^{2}$ or more | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.51 .20 | -- - Kraft paper in rolls of a width of 209 mm for use as wrapper in dynamite sticks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 4804.51 .30 | -- - Of a wet strength 40 g to 60 g , for plywood adhesive tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4804.51 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 4804.52.00 | -- Bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 4804.59.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 48.05 | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Fluting paper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4805.11 .00 | -- Semi-chemical fluting paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.12 .00 | --Straw fluting paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Testliner (recycled liner board): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4805.24 .00 | -- Weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.25 .00 | -- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.30 | - Sulphite wrapping paper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4805.30 .10 | -- Coloured match wrapping paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.30 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.40 .00 | - Filter paper and paperboard | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.50 .00 | - Felt paper and paperboard | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4805.91 | -- Weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4805.91.10 | -- - Paper used as interleaf material for the packing of flat glass products, with a resin content of not more than $0.6 \%$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.91.20 | --- Blotting paper | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.91.30 | --- Joss paper | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.91 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.92.00 | - - Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4805.93.00 | -- Weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.06 | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glaz transparent or translucent papers, in rolls or sheets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4806.10 .00 | - Vegetable parchment | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4806.20 .00 | - Greaseproof papers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4806.30.00 | - Tracing papers | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4807.00.00 | Composite paper or paperboard (made by sticking flat layers of paper or paperboar together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.08 | Paper or 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\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4808.20 .00 | - Sack kraft paper, creped or crinkled, whether or not embossed or perforated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4808.30.00 | - Other kraft paper, creped or crinkled, whether or not embossed or perforated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4808.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4808.90.10 | -- Embossed paper including fancy paper used for the manufacture of writing, printing, lining or covering paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4808.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.09 | Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicating stencils or offset plates), whether or not printed, in rolls or sheets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4809.10 | - Carbon or similar copying papers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4809.10 .10 | -- Carbon paper | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4809.10 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4809.20 .00 | - Self-copy paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4809.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.10 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not ore than 10\% by weight of the total fibre content consists of such fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4810.13 | -- In rolls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.13.10 | --- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.13.20 | --- Art paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.13.30 | -- - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.13.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.14 | - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.14.10 | -- - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.14.20 | --- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.14.30 | -- - Paper intended for printing securities, coupons, cheques or similar articles, except bank notes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.14.40 | -- - Art paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.14 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.19.10 | -- - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.19.20 | --- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.19.30 | -- - Paper intended for printing securities, coupons, cheques and similar articles, except bank notes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.19.40 | -- - Coated paper and paperboard used for inkjet printing | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.19.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than $10 \%$ by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.22 | -- Light-weight coated paper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.22.10 | -- - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.22.20 | --- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.22 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.29.10 | -- - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.29.20 | --- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.29.30 | -- - Art paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.29 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
|  | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.31 | -- Bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.31.10 | -- - Paper and paperboard, coated or surfacecoloured for use in manufacture of computer cards or paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.31.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.32 | -- Bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.32.10 | - - - Paper and paperboard, coated or surfacecoloured for used in manufacture of computer cards or paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.32 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.39.10 | -- - Paper and paperboard, coated or surfacecoloured for use in manufacture of computer cards or paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.39 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other paper and paperboard: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.92 | -- Multi-ply: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.92.10 | -- - Grey backboard | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.92.20 | -- - Paper and paperboard, coated or surfacecoloured for use in manufacture of computer cards or paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.92.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4810.99.10 | -- - Paper and paperboard, coated or surfacecoloured for use in manufacture of computer cards or paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4810.99.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.11 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4811.10.00 | - Tarred, bituminised or asphalted paper and paperboard: | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Gummed or adhesive paper and paperboard |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4811.41 .00 | -- Self-adhesive | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 4811.49.00 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4811.51 .00 | -- Bleached, weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4811.59.00 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4811.60 .00 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4811.90 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4811.90.10 | - - Paper and paperboard, coated or covered with aluminium foils on the inner side and bearing marks or words which indicate that they are used for containing milk | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4811.90.20 | -- Aluminium paper base | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4811.90 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4812.00 .00 | Filter blocks, slabs and plates, of paper pulp. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.13 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4813.10 .00 | - In the form of booklets or tubes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4813.20 .00 | - In rolls of a width not exceeding 5cm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4813.90.00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.14 | Wallpaper and similar wall coverings; window transparencies of paper. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4814.10.00 | - "Ingrain" paper | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 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 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4814.30 .00 | - 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 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4814.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4814.90 .10 | - - Wallpaper and similar wall coverings, consisting of grained, embossed, surface- coloured, designprinted, or otherwise surface-decorated paper, coated or covered with transparent protective plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4814.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4815.00.00 | Floor coverings on a base of paper or of paperboard, whether or not cut to size. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.16 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4816.10 .00 | - Carbon or similar copying papers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4816.20 .00 | - Self-copy paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4816.30 .00 | - Duplicator stencils | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4816.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4816.90 .10 | -- Heat transfer paper | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4816.90 .20 | -- Offset plates of paper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4816.90 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.17 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4817.10.00 | - Envelopes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4817.20 .00 | - Letter cards, plain postcards and correspondence cards | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4817.30 .00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.18 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 16 cm , or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4818.10.00 | - Toilet paper | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4818.20 .00 | - Handkerchiefs, cleansing or facial tissues and towels | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4818.30 .00 | - Tablecloths and serviettes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4818.40 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4818.40 .10 | - - Napkins and napkin liners for babies and similar sanitary articles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4818.40 .20 | -- Sanitary towels, tampons and similar articles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4818.50 | - Articles of apparel and clothing accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4818.50 .10 | -- Surgical face masks | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4818.50 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4818.90 .00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ years |
| 48.19 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4819.10 .00 | - Cartons, boxes and cases, of corrugated paper or paperboard | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4819.20 | - Folding cartons, boxes and cases, of noncorrugated paper or paperboard: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4819.20 .10 | -- Boxes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4819.20 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4819.30.00 | - Sacks and bags having a base of a width of 40 cm or more | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4819.40 .00 | - Other sacks and bags, including cones | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4819.50 .00 | - Other packing containers, including record sleeves | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4819.60 .00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.20 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4820.10.00 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4820.20 .00 | - Exercise books | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4820.40 .00 | - Manifold business forms and interleaved carbon sets | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4820.50 .00 | - Albums for samples or for collections | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4820.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.21 | Paper or paperboard labels of all kinds, whether or not printed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4821.10 | - Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4821.10.10 | - - Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4821.10 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4821.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Annex 1 <br> Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4821.90.10 | -- Labels that form part of packing for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4821.90 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.22 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4822.10.00 | - Of a kind used for winding textile yarn | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4822.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48.23 | Other paper, paperboard, cellulose wadding and webs or cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Gummed or adhesive paper, in strips or rolls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.12 | -- Self-adhesive: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.12 .10 | -- - Gummed sterilisation indicators (autoclave tapes) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.12 .90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.19.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.20 | - Filter paper and paperboard: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.20 .10 | -- Filter paper weighing less than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.20 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.40 | - Rolls, sheets and dials, printed for self-recording apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For electro-medical apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.40.11 | --- Cardiograph recording paper | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.40.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.40 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.60 .00 | - Trays, dishes, plates, cups and the like, of paper or paperboard | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.70 | - Moulded or pressed articles of paper pulp: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.70 .10 | -- Gaskets and washers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.70 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.90 .10 | - - Joss paper | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90.20 | -- Sterilization indicators, not gummed; cocooning frames for silk-worms | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Cards for office machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.90.31 | -- - Unpunched cards for office punched card machines, whether or not in strips | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .39 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .40 | -- Telegraph or teleprinter paper in strips or rolls | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90.50 | -- Display cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\left.\begin{array}{\|c\|}\hline 2022 \text { and } \\ \text { subsequent } \\ \text { years }\end{array}\right]$ |
| 4823.90 .60 | - - Cup stock board;(i.e polyethylene coated paperboard used for the manufacture of paper cup bottoms), in reels of a width of less than 10 cm ; diecut polyethylene (PE) coated paperboard for papercup making; coated paper and paperboard used for inkjet printing | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .70 | -- Paper tube set for the manufacture of fireworks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90.80 | - - Paper used as interleaf material for separating inprocess battery plates | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4823.90.91 | -- - Base paper of printed cork tipping for cigarettes industry | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .92 | --- Silicone paper | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .93 | --- Punched jacquard cards | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90.94 | -- - Fans and handscreens, with paper mounts or leaves and frames of any materials, and separately imported mounts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .95 | -- - Other, cut to size or shape, in strips, rolls or sheets | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90.96 | -- - Cellulose wadding and webs of cellulose fibre, coloured or marbled throughout the mask | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .97 | --- Articles of planting | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90.98 | -- - Other, cut to size or shape, other than in strips, rolls or sheets | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4823.90 .99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49 | PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 49.01 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4901.10 | - In single sheets, whether or not folded |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For education: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4901.10.11 | -- - Wholly or essentially in the official language of the importing country | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4901.10.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4901.10.21 | - - - Wholly or essentially in the official language of the importing country | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4901.10.29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4901.91 | - - Dictionaries and encyclopaedias, and serial instalments thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4901.91.10 | -- - Wholly or essentially in the official language of the importing country | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4901.91 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4901.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
|  | -- - Educational, technical, scientific, historical or cultural books, including children or legal books and economic books |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4901.99.11 | -- - - Wholly or essentially in the official language of the importing country | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4901.99.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4901.99.91 | - - - - Wholly or essentially in the official language of the importing country | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4901.99.99 | --- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49.02 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4902.10 .00 | - Appearing at least four times a week | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4902.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Appearing weekly: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4902.90 .11 | --- Scientific, technical or economic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4902.90.19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Appearing fortnightly: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4902.90 .21 | -- - Scientific, technical or economic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4902.90.29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4902.90 .91 | --- Scientific, technical or economic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4902.90 .99 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4903.00.00 | Children's picture, drawing or colouring books. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4904.00.00 | Music, printed or in manuscript, whether or not bound or illustrated. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49.05 | Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans and globes, printed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4905.10.00 | - Globes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4905.91.00 | -- In book form | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4905.99.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49.06 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand- written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4906.00.10 | - Plans and drawings, including photographic reproduction or carbon copies of plans and drawings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4906.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 49.07 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4907.00.10 | - Banknotes, being legal tender | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4907.00.20 | - Unused postage stamps | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4907.00.30 | - Revenue or similar stamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4907.00.40 | - Stock, share or bond certificates and similar documents of title; cheque forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4907.00.90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49.08 | Transfers (decalcomanias). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4908.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4909.00.00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4910.00.00 | Calendars of any kind, printed, including calendar blocks. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49.11 | Other printed matter, including printed pictures and photographs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4911.10.00 | - Trade advertising material, commercial catalogues and the like | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4911.91 | -- Pictures, designs and photographs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4911.91.10 | -- - Anatomical or botanical instruction charts and diagrams and the like | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4911.91.20 | -- - Other wall pictures and diagrams for instructional purposes; pictures, designs and photographs for incorporation into books, advertising circulars or commercial catalogues | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4911.91 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4911.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4911.99.10 | - - - Printed cards for jewellery or for small objects of personal adornment or for articles of personal use normally carried in the pocket, in the handbag or on the person | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4911.99.20 | --- Printed stickers for explosives | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 4911.99.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50 | SILK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5001.00.00 | Silk-worm cocoons suitable for reeling. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5002.00.00 | Raw silk (not thrown). | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50.03 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5003.10.00 | - Not carded or combed | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5003.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5004.00.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5005.00.00 | Yarn spun from silk waste, not put up for retail sale. | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5006.00.00 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50.07 | Woven fabrics of silk or of silk waste. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5007.10 | - Fabrics of noil silk: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5007.10.10 | -- Bleached or unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5007.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5007.20 | - Other fabrics, containing 85\% or more by weight of silk or of silk waste other than noil silk: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5007.20 .10 | -- Bleached or unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5007.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5007.90 | - Other fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5007.90.10 | -- Bleached or unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5007.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51 | WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51.01 | Wool, not carded or combed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Greasy, including fleece-washed wool: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5101.11.00 | -- Shorn wool | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5101.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Degreased, not carbonised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5101.21 .00 | -- Shorn wool | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5101.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5101.30 .00 | - Carbonised | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.02 | Fine or coarse animal hair, not carded or combed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5102.11.00 | -- Of Kashmir (cashmere) goats | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5102.19 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5102.20.00 | - Coarse animal hair | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.03 | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5103.10 .00 | - Noils of wool or of fine animal hair | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5103.20 .00 | - Other waste of wool or of fine animal hair | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5103.30.00 | - Waste of coarse animal hair | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5104.00.00 | Garnetted stock of wool or of fine or coarse animal hair. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.05 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5105.10.00 | - Carded wool | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Wool tops and other combed wool: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5105.21 .00 | -- Combed wool in fragments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5105.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Fine animal hair, carded or combed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5105.31 .00 | -- Of Kashmir (cashmere) goats | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5105.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5105.40 .00 | - Coarse animal hair, carded or combed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.06 | Yarn of carded wool, not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5106.10 .00 | - Containing 85\% or more by weight of wool | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5106.20 .00 | - Containing less than $85 \%$ by weight of wool | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.07 | Yarn of combed wool, not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5107.10 .00 | - Containing 85\% or more by weight of wool | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5107.20 .00 | - Containing less than $85 \%$ by weight of wool | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5108.10 .00 | - Carded | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5108.20 .00 | - Combed | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.09 | Yarn of wool or of fine animal hair, put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5109.10.00 | - Containing 85\% or more by weight of wool or fine animal hair | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5109.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5110.00.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.11 | Woven fabrics of carded wool or of carded fine animal hair. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing $85 \%$ or more by weight of wool or of fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5111.11 | -- Of a weight not exceeding $300 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5111.11 .10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.11.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5111.19 .10 | --- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.19.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.20 | - Other, mixed mainly or solely with man-made filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5111.20 .10 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.30 | - Other, mixed mainly or solely with man-made staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5111.30 .10 | - - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.30 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5111.90 .10 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5111.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51.12 | Woven fabrics of combed wool or of combed fine animal hair. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Containing 85\% or more by weight of wool or of fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5112.11 | -- Of a weight not exceeding $200 \mathrm{~g} / \mathrm{m} 2$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5112.11.10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.11 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5112.19 .10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.19.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.20 | - Other, mixed mainly or solely with man-made filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5112.20 .10 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.30 | - Other, mixed mainly or solely with man-made staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5112.30 .10 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.30 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5112.90 .10 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5112.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5113.00.00 | Woven fabrics of coarse animal hair or of horsehair. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52 | COTTON |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5201.00.00 | Cotton, not carded or combed. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.02 | Cotton waste (including yarn waste and garnetted stock) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5202.10 .00 | - Yarn waste (including thread waste) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5202.91 .00 | -- Garnetted stock | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5202.99.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5203.00.00 | Cotton, carded or combed. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.04 | Cotton sewing thread, whether or not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not put up for retail sale: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5204.11.00 | -- Containing $85 \%$ or more by weight of cotton | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5204.19.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5204.20 .00 | - Put up for retail sale | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.05 | Cotton yarn (other than sewing thread), containing $85 \%$ or more by weight of cotton, not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Single yarn, of uncombed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5205.11 .00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.12.00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.13.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5205.14.00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.15.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Single yarn, of combed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5205.21.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.22.00 | - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.24.00 | - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.26.00 | - - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.27.00 | -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.28.00 | - - Measuring less than 83.33 decitex (exceeding 120 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Multiple (folded) or cabled yarn, of uncombed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5205.31.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.32.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.33.00 | - - Measuring per single yarn less than 232.56 decitex but not less than192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.34.00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.35.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Multiple (folded) or cabled yarn, of combed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5205.41.00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5205.42.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.43.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.44.00 | - - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.46.00 | - - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.47.00 | -- Measuring per single yarn less than 106.38 decitex but not less than83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5205.48 .00 | - - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.06 | Cotton yarn (other than sewing thread), containing less than $85 \%$ by weight of cotton, not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Single yarn, of uncombed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5206.11.00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.12.00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.13 .00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.14 .00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.15.00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Single yarn, of combed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5206.21 .00 | - - Measuring 714.29 decitex or more (not exceeding 14 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.22 .00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5206.23.00 | - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.24 .00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.25 .00 | - - Measuring less than 125 decitex (exceeding 80 metric number) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Multiple (folded) or cabled yarn, of uncombed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5206.31.00 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.32.00 | - - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.33.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.34.00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.35.00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metricnumber per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Multiple (folded) or cabled yarn, of combed fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5206.41 .00 | - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.42 .00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.43 .00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.44 .00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5206.45 .00 | - - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.07 | Cotton yarn (other than sewing thread) put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5207.10.00 | - Containing 85\% or more by weight of cotton | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5207.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.08 | Woven fabrics of cotton, containing $85 \%$ or more by weight of cotton, weighing not more than 200 $\mathrm{g} / \mathrm{m}^{2}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5208.11.00 | -- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.12 .00 | -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.13.00 | --3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.19 .00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5208.21 | -- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5208.21.10 | --- Absorbent fabric for surgical use | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.21 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.22 .00 | -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.23 .00 | --3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.29 .00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5208.31 .00 | -- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.32 .00 | -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.33 .00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.39 .00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of yarns of different colours: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5208.41.00 | -- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.42.00 | -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.43 .00 | --3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.49 .00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5208.51.00 | -- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.52.00 | -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.53 .00 | --3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5208.59.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.09 | Woven fabrics of cotton, containing $85 \%$ or more by weight of cotton, weighing more than $200 \mathrm{~g} /$ $\mathrm{m}^{2}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5209.11.00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.12.00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.19.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5209.21 .00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.22.00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.29.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5209.31.00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.32.00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.39.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of yarns of different colours: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate <br> (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5209.41 .00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.42 .00 | -- Denim | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.43.00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.49 .00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5209.51.00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.52.00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5209.59.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.10 | Woven fabrics of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m} 2$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5210.11.00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.12.00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.19.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5210.21 .00 | - - Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.22.00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.29.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5210.31 .00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.32.00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.39.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of yarns of different colours: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5210.41 .00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.42 .00 | --3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.49.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5210.51 .00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.52 .00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5210.59.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.11 | Woven fabrics of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} /$ m2. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5211.11.00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.12 .00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.19.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5211.21 .00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.22 .00 | -- 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.29 .00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5211.31 .00 | - - Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.32 .00 | --3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5211.39.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of yarns of different colours: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5211.41 | -- Plain weave: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5211.41 .10 | --- Ikat fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.41.90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.42 .00 | -- Denim | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.43 .00 | - - Other fabrics of 3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.49.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5211.51 .00 | -- Plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.52 .00 | --3-thread or 4-thread twill, including cross twill | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5211.59.00 | -- Other fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52.12 | Other woven fabrics of cotton. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Weighing not more than $200 \mathrm{~g} / \mathrm{m} 2$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5212.11.00 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.12 .00 | -- Bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.13 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.14 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.15 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Weighing more than $200 \mathrm{~g} / \mathrm{m} 2$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5212.21 .00 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.22 .00 | -- Bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.23 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.24 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212.25 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53 | OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 53.01 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5301.10.00 | - Flax, raw or retted | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Flax, broken, scutched, hackled or otherwise processed, but not spun: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5301.21 .00 | -- Broken or scutched | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5301.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5301.30 .00 | - Flax tow and waste | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.02 | True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5302.10 .00 | - True hemp, raw or retted | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5302.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.03 | Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5303.10 .00 | - Jute and other textile bast fibres, raw or retted | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 5303.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.04 | Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5304.10.00 | - Sisal and other textile fibres of the genus Agave, raw | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5304.90 .00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.05 | Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of coconut (coir): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5305.11.00 | --Raw | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5305.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of abaca: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5305.21 .00 | -- Raw | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5305.29 .00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5305.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.06 | Flax yarn. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5306.10 .00 | - Single | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5306.20 .00 | - Multiple (folded) or cabled | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.07 | Yarn of jute or of other textile bast fibres of heading 53.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5307.10.00 | - Single | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5307.20.00 | - Multiple (folded) or cabled | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.08 | Yarn of other vegetable textile fibres; paper yarn. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5308.10 .00 | - Coir yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5308.20 .00 | - True hemp yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5308.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.09 | Woven fabrics of flax. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing 85\% or more by weight of flax: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5309.11.00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5309.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing less than $85 \%$ by weight of flax: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5309.21 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5309.29.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53.10 | Woven fabrics of jute or of other textile bast fibres of heading 53.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5310.10 .00 | - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5310.90 .00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5311.00.00 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54 | MAN MADE FILAMENTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 54.01 | Sewing thread of man-made filaments, whether or not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5401.10.00 | - Of synthetic filaments | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5401.20 | - Of artificial filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5401.20 .10 | -- Put up for retail sale | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5401.20.20 | -- Not put up for retail sale | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54.02 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5402.10.00 | - High tenacity yarn of nylon or other polyamides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.20 .00 | - High tenacity yarn of polyesters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Textured yarn: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5402.31.00 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.32.00 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.33.00 | -- Of polyesters | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5402.41.00 | -- Of nylon or other polyamides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.42 .00 | -- Of polyesters, partially oriented | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.43 .00 | -- Of polyesters, other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, single, with a twist exceeding 50 turns per metre: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5402.51.00 | -- Of nylon or other polyamides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.52 .00 | -- Of polyesters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.59.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, multiple (folded) or cabled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5402.61 .00 | -- Of nylon or other polyamides | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.62 .00 | -- Of polyesters | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5402.69.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54.03 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5403.10.00 | - High tenacity yarn of viscose rayon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5403.20 .00 | - Textured yarn | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, single: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5403.31.00 | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5403.32.00 | - - Of viscose rayon, with a twist exceeding 120 turns per metre | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5403.33.00 | -- Of cellulose acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5403.39 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, multiple (folded) or cabled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5403.41 .00 | -- Of viscose rayon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5403.42 .00 | -- Of cellulose acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5403.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm ; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5404.10.00 | - Monofilament | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5404.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5405.00.00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm . | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54.06 | Man-made filament yarn (other than sewing thread), put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5406.10 .00 | - Synthetic filament yarn | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5406.20.00 | - Artificial filament yarn | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54.07 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.10 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or ofpolyesters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Unbleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.10.11 | --- Tyre woven fabrics and conveyor duck | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.10.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.10.91 | --- Tyre woven fabrics and conveyor duck | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.10 .99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.20 | - Woven fabrics obtained from strip or the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.20 .10 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics, containing $85 \%$ or more by weight of filaments of nylon or other polyamides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.41 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.41.10 | -- - Woven nylon mesh fabric of untwisted filament yarn suitable for use as reinforcing material for tarpaulins | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.41 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.42.00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.43.00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.44.00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics, containing 85\% or more by weight of textured polyester filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.51 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5407.51.10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.51.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.52.00 | - - Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.53.00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.54.00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics, containing 85\% or more by weight of polyester filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.61 .00 | - - Containing 85\% or more by weight of non-textured polyester filaments | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.69.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics, containing 85\% or more by weight of synthetic filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.71 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.71 .10 | --- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.71 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.72 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.73 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.74.00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics, containing less than $85 \%$ by weight of synthetic filaments, mixed mainly or solely with cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.81 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.81 .10 | --- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.81 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.82.00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.83.00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.84 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.91 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5407.91.10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.91 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.92.00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.93.00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5407.94 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54.08 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5408.10 | - Woven fabrics obtained from high tenacity yarn of viscose rayon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5408.10.10 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics, containing 85\% or more by weight of artificial filament or strip of the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5408.21 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5408.21.10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.21 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.22 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.23 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5408.24.00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5408.31 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5408.31.10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.31.90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.32 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.33.00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5408.34 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55 | MAN MADE STAPLE FIBRES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 55.01 | Synthetic filament tow. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5501.10.00 | - Of nylon or other polyamides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5501.20 .00 | - Of polyesters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5501.30 .00 | - Acrylic or modacrylic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5501.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5502.00.00 | Artificial filament tow. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.03 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5503.10 .00 | - Of nylon or other polyamides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5503.20 .00 | - Of polyesters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5503.30 .00 | - Acrylic or modacrylic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5503.40 .00 | - Of polypropylene | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5503.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.04 | Artificial staple fibres, not carded, combed or otherwise processed for spinning. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5504.10.00 | - Of viscose rayon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5504.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5504.90 .10 | -- Of cellulose acetate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5504.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.05 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5505.10 .00 | - Of synthetic fibres | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5505.20 .00 | - Of artificial fibres | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.06 | Synthetic staple fibres, carded, combed or otherwise processed for spinning. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5506.10 .00 | - Of nylon or other polyamides | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5506.20 .00 | - Of polyesters | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5506.30 .00 | - Acrylic or modacrylic | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5506.90 .00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5507.00.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.08 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5508.10 .00 | - Of synthetic staple fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5508.20 .00 | - Of artificial staple fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.09 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing $85 \%$ or more by weight of staple fibres of nylon or other polyamides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5509.11.00 | -- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.12.00 | -- Multiple (folded) or cabled yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing 85\% or more by weight of polyester staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.21.00 | -- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.22.00 | -- Multiple (folded) or cabled yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing 85\% or more by weight of acrylic or modacrylic staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.31 .00 | -- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.32 .00 | -- Multiple (folded) or cabled yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, containing $85 \%$ or more by weight of synthetic staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.41 .00 | -- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.42 .00 | -- Multiple (folded) or cabled yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, of polyester staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.51 | -- Mixed mainly or solely with artificial staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.51.10 | --- Single yarn | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.51.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.52 | - - Mixed mainly or solely with wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.52.10 | --- Single yarn | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.52.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.53 | -- Mixed mainly or solely with cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.53.10 | --- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.53.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.59 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.59.10 | --- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.59.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn, of acrylic or modacrylic staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.61 | - - Mixed mainly or solely with wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.61 .10 | --- Single yarn | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.61 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.62 | -- Mixed mainly or solely with cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.62 .10 | --- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.62 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.69 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.69 .10 | --- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.69.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other yarn: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.91 | - - Mixed mainly or solely with wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.91.10 | --- Single yarn | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.91 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.92 | -- Mixed mainly or solely with cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.92 .10 | --- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.92 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5509.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5509.99.10 | --- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5509.99.90 | - - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.10 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing $85 \%$ or more by weight of artificial staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5510.11 .00 | -- Single yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5510.12 .00 | -- Multiple (folded) or cabled yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5510.20 .00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5510.30 .00 | - Other yarn, mixed mainly or solely with cotton | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5510.90.00 | - Other yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.11 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5511.10.00 | - Of synthetic staple fibres, containing 85\% or more by weight of such fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5511.20.00 | - Of synthetic staple fibres, containing less than 85\% by weight of such fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5511.30.00 | - Of artificial staple fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.12 | Woven fabrics of synthetic staple fibres, containing $85 \%$ or more by weight of synthetic staple fibres. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing $85 \%$ or more by weight of polyester staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5512.11.00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5512.19 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing 85\% or more by weight of acrylic or modacrylic staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5512.21 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5512.29 .00 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5512.91 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5512.99 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.13 | Woven fabrics of synthetic staple fibres containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m} 2$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5513.11.00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.12 .00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.13.00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.19.00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5513.21 .00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.22 .00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5513.23 .00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.29 .00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of yarns of different colours: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5513.31 .00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.32 .00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.33.00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.39 .00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5513.41 .00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.42 .00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.43 .00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5513.49 .00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.14 | Woven fabrics of synthetic staple fibres, containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5514.11.00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.12.00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.13 .00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.19.00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5514.21 .00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.22 .00 | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.23 .00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.29 .00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of yarns of different colours: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5514.31 .00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.32 .00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.33 .00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.39.00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5514.41.00 | -- Of polyester staple fibres, plain weave | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.42 .00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.43 .00 | -- Other woven fabrics of polyester staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5514.49.00 | -- Other woven fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55.15 | Other woven fabrics of synthetic staple fibres. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of polyester staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5515.11.00 | - - Mixed mainly or solely with viscose rayon staple fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5515.12 .00 | -- Mixed mainly or solely with man-made filaments | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5515.13 .00 | -- Mixed mainly or solely with wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5515.19 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of acrylic or modacrylic staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5515.21 .00 | -- Mixed mainly or solely with man-made filaments | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5515.22 .00 | -- Mixed mainly or solely with wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5515.29 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5515.91.00 | -- Mixed mainly or solely with man-made filaments | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5515.92 .00 | -- Mixed mainly or solely with wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5515.99.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 55.16 | Woven fabrics of artificial staple fibres. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing $85 \%$ or more by weight of artificial staple fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5516.11.00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.12 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.13 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.14 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5516.21 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.22 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.23 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.24 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5516.31 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.32 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.33 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.34 .00 | - - Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5516.41 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.42 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.43 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.44 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5516.91.00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.92 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.93.00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5516.94 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56 | WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5601.10.00 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Wadding; other articles of wadding: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5601.21 .00 | -- Of cotton | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5601.22 | - - Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5601.22 .10 | --- Wrapped cigarette tow | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5601.22 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5601.29 .00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5601.30 | - Textile flock and dust and mill neps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5601.30.10 | -- Polyamide fibre flock | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5601.30 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5602.10.00 | - Needleloom felt and stitch-bonded fibre fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other felt, not impregnated, coated, covered or laminated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5602.21 | -- Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5602.21.10 | -- Weighing $750 \mathrm{~g} / \mathrm{m}^{2}$ or more | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5602.21 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5602.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5602.29.10 | --- Weighing $750 \mathrm{~g} / \mathrm{m}^{2}$ or more | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5602.29.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5602.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5602.90 .10 | -- Impregnated, coated, covered or laminated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5602.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56.03 | Nonwovens, whether or not impregnated, coated, covered or laminated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of man-made filaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5603.11 | -- Weighing not more than $25 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5603.11.10 | --- Not impregnated, coated, covered or laminated | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.11 .90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.12 | - - Weighing more than $25 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $70 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5603.12.10 | --- Not impregnated, coated, covered or laminated | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.12 .90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.13 | -- Weighing more than $70 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5603.13 .10 | --- Not impregnated, coated, covered or laminated | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.13 .90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.14 | -- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5603.14.10 | --- Not impregnated, coated, covered or laminated | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.14 .90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5603.91.00 | -- Weighing not more than $25 \mathrm{~g} / \mathrm{m}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.92 .00 | - - Weighing more than $25 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $70 \mathrm{~g} / \mathrm{m}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.93.00 | - - Weighing more than $70 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5603.94.00 | -- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56.04 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5604.10.00 | - Rubber thread and cord, textile covered | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5604.20 .00 | - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5604.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5604.90 .10 | - - Imitation catgut of silk | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5604.90 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5605.00.00 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5606.00.00 | Gimped yarn, and strip and the like of heading 54.04 or 54.05 , gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56.07 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5607.10.00 | - Of jute or other textile bast fibres of heading 53.03 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of sisal or other textile fibres of the genus Agave: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5607.21 .00 | -- Binder or baler twine | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5607.29.00 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of polyethylene or polypropylene: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5607.41 .00 | - - Binder or baler twine | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5607.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5607.49 .10 | --- Industrial safety lines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5607.49.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5607.50 | - Of other synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5607.50.10 | - - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene (PTFE) yarns measuring more than 10,000 decitex, for textile packings | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5607.50 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5607.90 .00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 56.08 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of man-made textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5608.11.00 | -- Made up fishing nets | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5608.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5608.19.10 | -- - Industrial safety nets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5608.19.20 | --- Net bags | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5608.19.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5608.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5608.90.10 | - - Industrial safety nets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5608.90 .20 | -- Net bags | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5608.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56.09 | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5609.00.10 | - Core-spun yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5609.00.90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5701.10 | - Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5701.10.10 | -- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5701.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5701.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5701.90 .11 | --- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5701.90.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5701.90 .91 | --- Of jute fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5701.90.99 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57.02 | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie"and similar hand-woven rugs | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.20.00 | - Floor coverings of coconut fibres (coir) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of pile construction, not made up: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.31.00 | -- Of wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.32 .00 | -- Of man-made textile materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.39.10 | --- Of cotton | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.39.20 | --- Of jute fibre | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.39 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of pile construction, made up: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.41 | -- Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5702.41 .10 | --- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.41 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.42 | -- Of man-made textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.42 .10 | --- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.42 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.49 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.49.11 | ---- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.49.19 | ---- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.49.91 | --- - Of jute fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.49.99 | --- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, not of pile construction, not made up: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.51 .00 | -- Of wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.52.00 | -- Of man-made textile materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.59 | - - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.59.10 | --- Of cotton | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.59.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, not of pile construction, made up: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.91 | -- Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.91.10 | --- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.91.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.92 | -- Of man-made textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.92.10 | -- - Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.92.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.99.11 | --- - Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.99.19 | -- - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5702.99.91 | ---- Of jute fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5702.99.99 | -- - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5703.10 | - Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5703.10 .10 | -- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.10 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.20 | - Of nylon or other polyamides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5703.20 .10 | -- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.30 | - Of other man-made textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5703.30.10 | - - Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.30 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5703.90 .11 | --- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.90.19 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5703.90 .91 | -- - Of jute fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5703.90.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57.04 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5704.10 .00 | - Tiles, having a maximum surface area of 0.3 m 2 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5704.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57.05 | Other carpets and other textile floor coverings, whether or not made up. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5705.00 .11 | -- Prayer mats | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5705.00.19 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5705.00 .91 | -- Of jute fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5705.00.99 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58 | SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 58.01 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5801.10 | - Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5801.10.10 | -- Tennis ball melton cloth | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5801.21 .00 | -- Uncut weft pile fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.22 .00 | -- Cut corduroy | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.23.00 | - - Other weft pile fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.24 .00 | -- Warp pile fabrics, ĐpinglĐ (uncut) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.25 .00 | -- Warp pile fabrics, cut | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.26 .00 | -- Chenille fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5801.31 .00 | -- Uncut weft pile fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.32 .00 | -- Cut corduroy | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.33.00 | -- Other weft pile fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.34 .00 | -- Warp pile fabrics, ĐpinglĐ (uncut) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.35.00 | -- Warp pile fabrics, cut | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.36 .00 | -- Chenille fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5801.90.10 | - - Of silk | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5801.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.02 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Terry towelling and similar woven terry fabrics, of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5802.11.00 | -- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5802.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 5802.20 .00 | - Terry towelling and similar woven terry fabrics, of other textile materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5802.30.00 | - Tufted textile fabrics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.03 | Gauze, other than narrow fabrics of heading 58.06 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5803.10 | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5803.10 .10 | -- Unbleached, not mercerised | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5803.10 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5803.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5803.90 .10 | -- Blinds for plants | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5803.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.04 | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5804.10 | - Tulles and other net fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5804.10.10 | -- Of silk | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5804.10.20 | -- Of cotton | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5804.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mechanically made lace: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5804.21 .00 | -- Of man-made fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5804.29.00 | -- Of other textile materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5804.30.00 | - Hand-made lace | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.05 | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5805.00.10 | - Of cotton | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5805.00.90 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.06 | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5806.10 | - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5806.10.10 | -- Of silk | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.10.20 | -- Of cotton | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.20 .00 | - Other woven fabrics, containing by weight $5 \%$ or more of elastomeric yarn or rubber thread | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5806.31 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5806.31.10 | -- - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.31 .20 | --- Backing for electrical insulating paper | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 5806.31.30 | - - - Slide fastener ribbons of a width not exceeding 12 mm | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.31.40 | -- - Webbings used in covering piping, poles or the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.31.50 | -- - Textile sequential markers used in the manufacture of electrical wires | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.31 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.32 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5806.32.10 | - - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt webbing | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.32.20 | -- - Slide fastener ribbons of a width not exceeding 12 mm | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.32.30 | -- - Webbings used in covering piping, poles and the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.32 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5806.39.10 | -- - Of silk | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.39.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5806.40 .00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.07 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5807.10 .00 | - Woven | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5807.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.08 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5808.10 | - Braids in the piece: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5808.10.10 | -- Combined with rubber threads | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5808.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5808.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5808.90.10 | -- Combined with rubber threads | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5808.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5809.00.00 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05 , of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58.10 | Embroidery in the piece, in strips or in motifs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5810.10.00 | - Embroidery without visible ground | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other embroidery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5810.91 .00 | -- Of cotton | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5810.92.00 | - - Of man-made fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5810.99.00 | -- Of other textile materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5811.00.00 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59 | IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 59.01 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5901.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5901.90.10 | -- Tracing cloth | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5901.90.20 | -- Prepared painting canvas | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5901.90.90 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.02 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5902.10 | - Of nylon or other polyamides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5902.10.10 | -- Chafer canvas type, rubberised | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5902.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5902.20 | - Of polyesters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5902.20.10 | -- Tyre cord fabrics of high tenacity yarn of polyesters and cotton | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5902.20 .20 | -- Chafer canvas tyre, rubberised | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5902.20 .90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5902.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5902.90.10 | -- Chafer canvas tyre, rubberised | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5902.90.90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5903.10 | - With poly(vinyl chloride): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5903.10.10 | -- Interlining | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5903.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5903.20 | - With polyurethane: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5903.20.10 | -- Interlining | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5903.20.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5903.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5903.90.10 | -- Nylon canvas | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5903.90.20 | -- Interlining | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5903.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.04 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5904.10.00 | - Linoleum | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5904.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5904.90.10 | - - With a base consisting of needleloom felt or nonwovens | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5904.90 .90 | -- With other textile base | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5905.00.00 | Textile wall coverings. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.06 | Rubberised textile fabrics, other than those of heading 59.02 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5906.91.00 | -- Knitted or crocheted | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5906.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5906.99.10 | --- Hospital rubber sheeting | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5906.99.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.07 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5907.00.10 | - Fabrics impregnated, coated or covered with oil or oil-based preparations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5907.00.20 | - Printed canvas being theatrical scenery, studio back-cloths or the like | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5907.00.30 | - Textile fabrics impregnated, coated or covered with fire resistant chemical | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5907.00.40 | - Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5907.00.50 | - Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5907.00.60 | - Fabrics impregnated, coated or covered with other material | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5907.00.90 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.08 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5908.00.10 | - Wicks; incandescent gas mantles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5908.00 .90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.09 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5909.00.10 | - Fire hoses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5909.00.20 | - Non-woven tubing with an internal core of plastic used for the drainage of water | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5909.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.10 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5910.00.10 | - Transmission belts of felts | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5910.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59.11 | Textile products and articles, for technical uses, specified in Note 7 to this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5911.20 .00 | - Bolting cloth, whether or not made up | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestoscement): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5911.31 .00 | -- Weighing less than $650 \mathrm{~g} / \mathrm{m} 2$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5911.32 .00 | -- Weighing $650 \mathrm{~g} / \mathrm{m} 2$ or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5911.40 .00 | - Straining cloth of a kind used in oil presses or the like, including that of human hair | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5911.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5911.90 .10 | -- Textile packings and gaskets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5911.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60 | KNITTED AND CROCHETED GOODS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 60.01 | Pile fabrics, including "long-pile" fabrics and terry fabrics knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.10 | - "Long pile" fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.10.10 | -- Unbleached, not mercerised | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.10 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Looped pile fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.21 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.21 .10 | -- - Unbleached, not mercerised | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.21 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.22 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.22 .10 | --- Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.22 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.29.10 | -- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.29 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.91 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6001.91.10 | -- - Unbleached, not mercerised | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.91 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.92 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - - Pile fabrics of $100 \%$ polyester staple fibres of a width not less than 63.5 mm but not more than 76.2 mm suitable for use in the manufacture of paint rollers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.92.11 | --- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.92.19 | ---- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.92 .91 | --- - Unbleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.92 .99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6001.99.10 | - - - Unbleached, not mercerised | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6001.99.90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60.02 | Knitted or crocheted fabrics of a width not exceeding 30 cm , containing by weight $5 \%$ or more of elastomeric yarn or rubber thread, other than those of heading 60.01 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6002.40.00 | - Containing by weight $5 \%$ or more of elastomeric yarn but not containing rubber thread | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6002.90 .00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60.03 | Knitted or crocheted fabrics of a width not exceeding 30 cm , other than those of heading 60.01 or 60.02 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6003.10.00 | - Of wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6003.20 .00 | - Of cotton | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6003.30 .00 | - Of synthetic fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6003.40 .00 | - Of artificial fibres | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6003.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm , containing by weight $5 \%$ or more of elastomeric yarn or rubber thread, other than those of heading $\mathbf{6 0 . 0 1}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6004.10 | - Containing by weight 5\% or more of elastomeric yarn but not containing rubber thread |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6004.10.10 | -- Knitted swimwear fabric containing by weight $80 \%$ synthetic yarn and $20 \%$ elastic yarn | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6004.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6004.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6004.90.10 | -- Elastic (combined with rubber threads) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6004.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60.05 | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to $\mathbf{6 0 . 0 4}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6005.10.00 | - Of wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6005.21 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6005.22 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.23 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.24 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6005.31 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.32 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.33 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.34 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of artificial fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6005.41 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.42 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.43 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.44 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6005.90 .00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60.06 | Other knitted or crocheted fabrics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.10 .00 | - Of wool or fine animal hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.21 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.22 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.23 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.24 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.31 | -- Unbleached or bleached: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.31.10 | -- - Nylon fibre mesh for use as backing material for mosaic tiles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.31 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.32 | - - Dyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.32 .10 | -- - Nylon fibre mesh for use as backing material for mosaic tiles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.32 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.33 | -- Of yarns of different colours: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.33 .10 | -- - Nylon fibre mesh for use as backing material for mosaic tiles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.33 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.34 | -- Printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.34 .10 | -- - Nylon fibre mesh for use as backing material for mosaic tiles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.34 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of artificial fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6006.41 .00 | -- Unbleached or bleached | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.42 .00 | -- Dyed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.43 .00 | -- Of yarns of different colours | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.44 .00 | -- Printed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6006.90 .00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 61.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6101.10 .00 | - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6101.20 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6101.30 .00 | - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6101.90.00 | - Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6102.10.00 | - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6102.20 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6102.30 .00 | - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6102.90 .00 | - Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Suits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.11 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.12 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.19.10 | --- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.19.20 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.19 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ensembles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.21 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.22 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.23 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.29 .10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.29.90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Jackets and blazers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.31 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.32 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.33 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.39.10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.39.90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Trousers, bib and brace overalls, breeches and shorts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.41 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.42 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.43 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6103.49 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6103.49 .10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6103.49 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Suits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.11 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.12 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.13 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.19.10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.19 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ensembles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.21 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.22 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.23 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.29 .10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.29 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Jackets and blazers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.31 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.32 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.33 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.39 .10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.39 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dresses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.41 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.42 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.43 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.44 .00 | -- Of artificial fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.49 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.49 .10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.49 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Skirts and divided skirts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.51 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.52 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.53 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.59 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.59.10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.59.90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Trousers, bib and brace overalls, breeches and shorts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.61 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.62 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6104.63 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.69 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6104.69 .10 | - - - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6104.69 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.05 | Men's or boys' shirts, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6105.10.00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6105.20 | - Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6105.20 .10 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6105.20 .20 | -- Of artificial fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6105.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6105.90.10 | -- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6105.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.06 | Women's or girls' blouses, shirts and shirtblouses, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6106.10 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6106.20 .00 | - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6106.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6106.90 .10 | -- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6106.90 .20 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6106.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Underpants and briefs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6107.11.00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.12 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6107.19.10 | -- - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.19 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Nightshirts and pyjamas: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6107.21 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.22 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6107.29 .10 | -- - Of silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.29 .20 | --- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.29 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6107.91 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.92 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6107.99 .10 | --- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6107.99.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Slips and petticoats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.11 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6108.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.19.10 | -- - Of silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.19.20 | -- - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.19 .30 | --- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.19 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Briefs and panties: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.21 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.22 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.29.10 | --- Of silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.29.20 | --- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.29 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Nightdresses and pyjamas: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.31 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.32 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.39 .10 | -- - Of silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.39 .20 | --- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.39 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.91 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.92 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6108.99.10 | --- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6108.99.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6109.10 | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6109.10 .10 | -- For men or boys | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6109.10 .20 | -- For women or girls | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6109.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6109.90 .10 | -- For men or boys, of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6109.90.20 | -- For men or boys, of other materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6109.90 .30 | -- For women or girls, of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6109.90 .40 | -- For women or girls, of other materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6110.11 .00 | -- Of wool | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6110.12 .00 | -- Of Kashmir (cashmere) goats | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6110.19 .00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6110.20 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6110.30 .00 | - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6110.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6110.90 .10 | -- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6110.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6111.10 | - Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6111.10.10 | -- Stockings, socks and bootees without applied soles, not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.10 .20 | -- Stockings, socks and bootees without applied soles, elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.10.30 | -- Gloves, mittens and mitts; pantyhose (tights), underpants and briefs, bathing costumes or trunks | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.10.40 | -- Other garments | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.10.90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.20 | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6111.20 .10 | -- Stockings, socks and bootees without applied soles, not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.20 .20 | -- Stockings, socks and bootees without applied soles, elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.20 .30 | -- Garments | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.30 | - Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6111.30 .10 | -- Stockings, socks and bootees without applied soles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.30 .20 | - - Garments | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.30 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6111.90.10 | - - Stockings, socks and bootees without applied soles, not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.90.20 | -- Stockings, socks and bootees without applied soles, elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.90.30 | -- Garments | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6111.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Track suits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.11.00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.12 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.19 .10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.19 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.20 .00 | - Ski suits | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Men's or boys' swimwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.31 | -- Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.31 .10 | --- Not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.31 .20 | --- Elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.39 .10 | --- Not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.39 .20 | --- Elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Women's or girls' swimwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.41 | -- Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.41 .10 | --- Not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.41 .20 | --- Elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6112.49 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6112.49 .10 | --- Not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6112.49 .20 | --- Elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.13 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not elasticated or rubberised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6113.00.11 | - - Protective or safety garments for workers excluding goods of subheading 6113.0012 | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6113.00 .12 | -- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6113.00 .19 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Elasticated or rubberised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6113.00 .21 | -- Protective or safety garments for workers excluding goods of subheading 6113.0022 | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6113.00 .22 | -- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6113.00 .29 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.14 | Other garments, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6114.10 .00 | - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6114.20 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6114.30 | - Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6114.30 .10 | -- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6114.30 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6114.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6114.90 .10 | -- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6114.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.15 | Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Panty hose and tights: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.11 | - - Of synthetic fibres, measuring per single yarn less than 67 decitex: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.11.10 | --- Not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.11.20 | -- - Elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.12 | -- Of synthetic fibres, measuring per single yarn 67 decitex or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.12 .10 | --- Not elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.12 .20 | -- - Elasticated or rubberised | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Not elasticated or rubberised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.19 .11 | ---- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.19.19 | --- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Elasticated or rubberised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.19 .21 | ---- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.19.29 | ---- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.20 | - Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.20 .10 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.20 .90 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.91 | -- Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.91.10 | -- - Stockings, under stockings, socks, sockettes and the like, for men | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.91 .20 | -- - Stockings, under stockings, socks, sockettes and the like, for women and children | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.91 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.92 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.92 .10 | -- - Stockings, under stockings, socks, sockettes and the like, for men | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.92.20 | -- - Stockings, under stockings, socks, sockettes and the like, for women and children | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.92 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.93 | -- Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.93.10 | -- - Stockings, under stockings, socks, sockettes and the like, for men | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.93 .20 | -- - Stockings, under stockings, socks, sockettes and the like, for women and children | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.93 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6115.99.10 | -- - Stockings, under stockings, socks, sockettes and the like, for men | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.99.20 | -- - Stockings, under stockings, socks, sockettes and the like, for women and children | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6115.99.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6116.10 .00 | - Impregnated, coated or covered with plastics or rubber | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6116.91 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6116.92 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6116.93 .00 | - - Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6116.99 .00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6117.10 | - Shawls, scarves, mufflers, mantillas, veils and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6117.10 .10 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6117.10 .90 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6117.20 | - Ties, bow ties and cravats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6117.20 .10 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6117.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6117.80 | - Other accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6117.80 .10 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6117.80 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6117.90 .00 | - Parts | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 62 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 62.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6201.11.00 | -- Of wool of fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.12 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.13 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6201.19.10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.19.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6201.91 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.92 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.93 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.99 | - - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6201.99.10 | - - - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6201.99.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6202.11.00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.12 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.13 .00 | - - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6202.19.10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.19 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6202.91 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.92 .00 | - - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.93 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6202.99.10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6202.99.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Suits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.11.00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.12 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.19 .10 | --- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6203.19.20 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.19.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ensembles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.21 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.22 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.23 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.29 .10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.29 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Jackets and blazers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.31 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.32 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.33 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.39 | - - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.39 .10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.39.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Trousers, bib and brace overalls, breeches and shorts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.41 | -- Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.41 .10 | --- Bib and brace overalls | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.41 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.42 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.42 .10 | --- Bib and brace overalls | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.42 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.43 | -- Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.43.10 | --- Bib and brace overalls | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.43 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.49 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6203.49.10 | --- Bib and brace overalls of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.49.20 | --- Bib and brace overalls of other materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.49 .30 | --- Other, of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6203.49 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Suits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.11.00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.12 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.13 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.19.10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.19.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ensembles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.21 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.22 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.23 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6204.29 .10 | -- - Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.29 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Jackets and blazers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.31 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.32 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.33 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.39.10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.39 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dresses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.41.00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.42 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.43 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.44 .00 | -- Of artificial fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.49 | - - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.49 .10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.49.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Skirts and divided skirts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.51 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.52 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.53 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.59 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.59.10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.59.90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Trousers, bib and brace overalls, breeches and shorts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.61 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.62 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.63 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.69 | - - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6204.69.10 | --- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6204.69 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.05 | Men's or boys' shirts. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6205.10 .00 | - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6205.20 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6205.30 .00 | - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6205.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6205.90.10 | -- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6205.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.06 | Women's or girls' blouses, shirts and shirtblouses. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6206.10 .00 | - Of silk or silk waste | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6206.20 .00 | - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6206.30 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6206.40 .00 | - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6206.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6206.90 .10 | -- Of ramie, linen or silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6206.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 62.07 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Underpants and briefs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.11 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.19 .00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Nightshirts and pyjamas: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.21 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.22 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.29 .10 | --- Of silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.29 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.91 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.91 .10 | -- - Bathing or athletic slips, including combined vests and slips; sports vests | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.91 .20 | --- Bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.91 .30 | --- Pilgrimage robes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.91 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.92 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.92.10 | -- - Bathing or athletic slips, including combined vests and slips; sports vests | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.92 .20 | -- - Bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.92 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.99.11 | --- - Bathing or athletic slips and sports vests | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.99.12 | --- - Bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.99.19 | --- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6207.99 .91 | ---- Bathing or athletic slips and sports vests | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.99.92 | --- - Bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6207.99 .99 | --- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, nĐgligĐs, bathrobes, dressing gowns and similar articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Slips and petticoats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.11 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.19 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.19.10 | --- Of silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.19 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Nightdresses and pyjamas: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6208.21 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.22 .00 | -- Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.29 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.29 .10 | -- - Of silk | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.29 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.91 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.91.10 | --- Panties | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.91.20 | -- NĐgligĐs, bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.91 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.92 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.92.10 | - - - Panties, nĐgligĐs, bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.92 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.99.11 | -- - - Panties, nĐgligĐs, bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.99.19 | --- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6208.99.91 | -- - - Panties, nĐgligĐs, bathrobes, dressing gowns and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6208.99 .99 | --- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.09 | Babies' garments and clothing accessories. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6209.10 | - Of wool or fine animal hair: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6209.10 .10 | -- Suits, pants and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.10 .20 | - - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.10.30 | -- Clothing accessories | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.10 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.20 | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6209.20.10 | -- Suits, pants and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.20 .20 | - - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.20 .30 | -- Clothing accessories | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.30 | - Of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6209.30 .10 | -- Suits, pants and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.30.20 | - - T-shirts, shirts, pyjamas, napkins (diapers) and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.30 .30 | -- Clothing accessories | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.30 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6209.90 .10 | -- Suits, pants and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.90.20 | -- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6209.90 .30 | -- Clothing accessories | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6209.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.10 | Garments, made up of fabrics of heading 56.02, $56.03,59.03,59.06$ or 59.07 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.10 | - Of fabrics of heading 56.02 or 56.03: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Men's or boys' garments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.10.11 | --- For protection in industry | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.10.19 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - For women's or girls' garments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.10 .91 | -- - For protection in industry | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.10.99 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.20 | - Other garments, of the type described in subheadings 6201.11 to 6201.19: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For protection in industry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.20 .11 | --- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.20.19 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.20 .91 | --- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.20 .99 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.30 | - Other garments, of the type described in subheadings 6202.11 to 6202.19: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For protection in industry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.30 .11 | --- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.30.19 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.30 .91 | --- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.30 .99 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.40 | - Other men's or boys' garments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.40 .10 | -- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.40 .90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.50 | - Other women's or girls' garments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6210.50 .10 | -- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6210.50 .90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.11 | Track suits, ski suits and swimwear; other garments. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Swimwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.11 .00 | -- Men's or boys' | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.12 .00 | -- Women's or girls' | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.20 | - Ski suits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For men or boys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.20 .11 | --- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.20 .19 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - For women or girls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.20 .21 | --- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.20 .29 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other garments, men's or boys': |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.31 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.32 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.33 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6211.33.10 | --- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.33 .20 | --- Flyers coveralls | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.33 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.39 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.39 .10 | --- Flame-proof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.39 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other garments, women's or girls': |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.41 .00 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.42 | -- Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.42.10 | -- - Prayer cloaks | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.42 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.43 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.43 .10 | --- Surgical gowns | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.43 .20 | --- Prayer cloaks | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.43 .30 | --- Flyers coveralls | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.43 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.49 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6211.49 .10 | --- Prayer cloaks | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6211.49 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.12 | Brassiilres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6212.10 | - Brassiìres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6212.10 .10 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6212.10 .90 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6212.20 | - Girdles and panty-girdles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6212.20 .10 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6212.20 .90 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6212.30 | - Corselettes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6212.30 .10 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6212.30 .90 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6212.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6212.90 .10 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6212.90 .90 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.13 | Handkerchiefs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6213.10 .00 | - Of silk or silk waste | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6213.20 .00 | - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6213.90 .00 | - Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6214.10 .00 | - Of silk or silk waste | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6214.20 .00 | - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6214.30 .00 | - Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6214.40 .00 | - Of artificial fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6214.90 .00 | - Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.15 | Ties, bow ties and cravats. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6215.10 .00 | - Of silk or silk waste | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6215.20 .00 | - Of man-made fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6215.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6215.90 .10 | -- Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6215.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.16 | Gloves, mittens and mitts. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6216.00 .10 | - Protective work gloves, mittens and mitts | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6216.00 .91 | - - Of wool or fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6216.00 .92 | - - Of cotton, other than those of subheading 6216.00 .10 | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6216.00 .99 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6217.10 | - Accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Stocking, socks and sockettes and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6217.10 .11 | --- For men | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6217.10 .19 | --- For women and children | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6217.10 .20 | -- Shoulder cushions | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6217.10 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6217.90 .00 | - Parts | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63 | OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 63.01 | Blankets and travelling rugs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6301.10 .00 | - Electric blankets | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6301.20 .00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6301.30 .00 | - Blankets (other than electric blankets) and travelling rugs, of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6301.40 | - Blankets (other than electric blankets) and travelling rugs, of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6301.40 .10 | -- Of nonwoven fabrics | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6301.40 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6301.90 | - Other blankets and travelling rugs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6301.90 .10 | -- Of nonwoven fabrics | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6301.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.10.00 | - Bed linen, knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other bed linen, printed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.21 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.22 | -- Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.22 .10 | --- Of nonwoven fabrics | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.22 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.29 .00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other bed linen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.31 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Annex 1 Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6302.32 | - - Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.32 .10 | --- Of nonwoven fabrics | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.32 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.39.00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.40 .00 | - Table linen, knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other table linen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.51 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.52 .00 | -- Of flax | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.53 | - - Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.53 .10 | --- Of nonwoven fabrics | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.53 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.59.00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.91 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.92 .00 | -- Of flax | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.93 | - - Of man-made fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6302.93.10 | --- Of nonwoven fabrics | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.93 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6302.99 .00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Knitted or crocheted: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6303.11 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6303.12 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6303.19 .00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6303.91 .00 | -- Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6303.92 .00 | -- Of synthetic fibres | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6303.99.00 | -- Of other textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63.04 | Other furnishing articles, excluding those of heading 94.04. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Bedspreads: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6304.11.00 | -- Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6304.19.10 | - - - Of cotton | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.19.20 | -- - Other, of nonwovens | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.19.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6304.91.00 | -- Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.92 | -- Not knitted or crocheted, of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6304.92.10 | --- Mosquito nets | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.92.20 | -- Of felt, whether or not impregnated or coated, weighing $750 \mathrm{~g} / \mathrm{m}^{2}$ or more | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.92.30 | - - - Of felt, whether or not impregnated or coated, weighing less than $750 \mathrm{~g} / \mathrm{m}^{2}$ | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.92 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate <br> (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6304.93 | -- Not knitted or crocheted, of synthetic fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6304.93.10 | --- Mosquito nets | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.93 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.99 | -- Not knitted or crocheted, of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6304.99.10 | -- - Mosquito nets | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6304.99.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63.05 | Sacks and bags, of a kind used for the packing of goods. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.10 | - Of jute or of other textile bast fibres of heading 53.03: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.10.10 | -- New | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.10 .20 | -- Used | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.20 | - Of cotton: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.20 .10 | -- Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.20 .90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of man-made textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.32 | -- Flexible intermediate bulk containers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.32.10 | --- Of nonwovens | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.32 .20 | --- Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.32 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.33 | -- Other, of polyethylene or polypropylene strip or the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.33.10 | --- Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.33.20 | --- Of woven fabrics of strip or the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.33 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.39.10 | --- Of nonwovens | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.39 .20 | --- Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.39 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.90 | - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Of hemp of heading 53.04: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.90.11 | -- - Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.90.19 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of coconut (coir) of heading 53.05: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6305.90.81 | --- Knitted or crocheted | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.90 .89 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6305.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Tarpaulins, awnings and sunblinds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6306.11 .00 | - - Of cotton | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.12 .00 | -- Of synthetic fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.19 | - - Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6306.19.10 | -- - Of hemp of heading 53.04 or coconut (coir)of heading 53.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.19.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Tents: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6306.21 .00 | -- Of cotton | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.22 .00 | -- Of synthetic fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.29 .00 | -- Of other textile materials | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Sails: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6306.31 .00 | -- Of synthetic fibres | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.39 .00 | -- Of other textile materials | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Pneumatic mattresses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6306.41 .00 | -- Of cotton | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.49 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6306.49 .10 | --- Of nonwovens | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.49 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6306.91.00 | -- Of cotton | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.99 | -- Of other textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6306.99.10 | --- Of nonwovens | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6306.99 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63.07 | Other made up articles, including dress patterns. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6307.10 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6307.10 .10 | -- Of nonwovens | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.10 .20 | -- Of felt | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.10 .90 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.20 | - Life-jackets and life-belts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6307.20 .10 | -- Life-jackets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.20 .20 | -- Life-belts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6307.90 .10 | -- Industrial safety belts and harnesses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.90 .20 | -- Surgical face masks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.90 .30 | -- Umbrella covers in pre-cut triangular form | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.90 .40 | -- Laces for footwear | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.90 .50 | -- Dress patterns | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6307.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6308.00 .00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table-cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6309.00.00 | Worn clothing and other worn articles. | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 63.10 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6310.10 | - Sorted: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6310.10 .10 | - - Used or new rags | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 6310.10 .90 | -- Other | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 6310.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6310.90 .10 | -- Used or new rags | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 6310.90 .90 | -- Other | 50\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 64 | FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 64.01 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6401.10.00 | - Footwear incorporating a protective metal toe-cap | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other footwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6401.91 .00 | -- Covering the knee | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6401.92 .00 | -- Covering the ankle but not covering the knee | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6401.99.00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Sports footwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6402.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6402.19 .00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6402.30.00 | - Other footwear, incorporating a protective metal toecap | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other footwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6402.91.00 | -- Covering the ankle | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6402.99 .00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Sports footwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.12.00 | - - Ski-boots, cross-country ski footwear and snowboard boots | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.19.10 | - - - Other sports footwear fitted with studs, bar and the like (for example football shoes, running shoes and golf shoes) | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.19 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.20 .00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.30.00 | - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.40 .00 | - Other footwear, incorporating a protective metal toecap | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other footwear with outer soles of leather: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.51 | -- Covering the ankle: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.51.10 | -- - Riding boots | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.51 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{array}{\|c\|} \hline \begin{array}{c} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| 6403.59 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.59 .10 | --- Bowling shoes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.59 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other footwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.91 | -- Covering the ankle: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.91 .10 | ---Riding boots | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.91 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6403.99 .10 | --- Bowling shoes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6403.99 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Footwear with outer soles of rubber or plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6404.11 .00 | - - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6404.19.00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6404.20 | - Footwear with outer soles of leather or composition leather: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6404.20 .10 | --Running shoes and golf shoes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6404.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64.05 | Other footwear. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6405.10 .00 | - With uppers of leather or composition leather | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6405.20 .00 | - With uppers of textile materials | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6405.90 .00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64.06 | 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\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6406.10 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6406.20 .00 | - Outer soles and heels, of rubber or plastics | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6406.91 .00 | -- Of wood | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6406.99 | -- Of other materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6406.99.10 | --- Of metal | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6406.99 .20 | -- - In-soles of rubber or plastics | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6406.99 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65 | HEADGEAR AND PARTS THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6501.00.00 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 6502.00.00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6503.00.00 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed. | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65.05 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6505.10 .00 | - Hair-nets | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6505.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6505.90 .10 | -- Headgear for religious purposes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6505.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65.06 | Other headgear, whether or not lined or trimmed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6506.10 | - Safety headgear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6506.10 .10 | -- Protective helmets for motorcyclists | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6506.10 .20 | -- Industrial safety helmets, other than steel helmets | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6506.10 .30 | -- Steel helmets | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6506.10 .40 | -- Firefighters helmets | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6506.10 .90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6506.91 .00 | -- Of rubber or of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6506.92 .00 | -- Of furskin | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6506.99 | -- Of other materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6506.99.10 | --- Non-woven disposable headgear | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6506.99 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65.07 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6507.00.10 | - Tinted visors and visors concealing any part of the face between the eyebrows and the chin | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6507.00 .90 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 66 | UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 66.01 | Umbrellas and sun umbrellas (including walkingstick umbrellas, garden umbrellas and similar umbrellas). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6601.10.00 | - Garden or similar umbrellas | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 6601.91 .00 | -- Having a telescopic shaft | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6601.99.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6602.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 66.03 | Parts, trimmings and accessories of articles of heading 66.01 or $\mathbf{6 6 . 0 2}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6603.10 | - Handles and knobs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6603.10 .10 | -- For articles of heading 66.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6603.10 .20 | -- For articles of heading 66.02 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6603.20 .00 | - Umbrella frames, including frames mounted on shafts (sticks) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6603.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6603.90 .10 | -- For articles of heading 66.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6603.90 .20 | - - For articles of heading 66.02 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 67 | PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;ARTIFICIAL FLOWERS;ARTICLES OF HUMAN HAIR |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 67.01 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6701.00.10 | - Duck feathers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6701.00.90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 67.02 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6702.10 .00 | - Of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6702.90.00 | - Of other materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6703.00.00 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 67.04 | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of synthetic textile materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6704.11.00 | -- Complete wigs | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6704.19 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6704.20 .00 | - Of human hair | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6704.90 .00 | - Of other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68 | ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6801.00.00 | Setts, curbstones and flagstones, of natural stone (except slate). | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Annex 1 <br> Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 68.02 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6802.10 .00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm ; artificially coloured granules, chippings and powder | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6802.21 .00 | -- Marble, travertine and alabaster | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6802.22 .00 | -- Other calcareous stone | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6802.23 | -- Granite: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6802.23 .10 | -- - Polished slabs | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6802.23 .90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6802.29 .00 | -- Other stone | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6802.91.00 | -- Marble, travertine and alabaster | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6802.92 .00 | - - Other calcareous stone | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6802.93 .00 | -- Granite | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6802.99.00 | -- Other stone | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.03 | Worked slate and articles of slate or of agglomerated slate. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6803.00.10 | -Slabs or roofing slates | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6803.00 .90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.04 | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6804.10 .00 | - Millstones and grindstones for milling, grinding or pulping | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other millstones, grindstones, grinding wheels and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6804.21 .00 | -- Of agglomerated synthetic or natural diamond | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6804.22 | -- Of other agglomerated abrasives or of ceramics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6804.22 .10 | -- - Containing brown corundum grindstone granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6804.22 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6804.23 | -- Of natural stone: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and <br> subsequent <br> years |
| 6804.23.10 | -- - Containing brown corundum grindstone granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6804.23.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6804.30 | - Hand sharpening or polishing stones: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6804.30 .10 | -- Containing brown corundum grindstone granules | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6804.30 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.05 | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6805.10 .00 | - On a base of woven textile fabric only | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6805.20 | - On a base of paper or paperboard only: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6805.20 .10 | -- Polishing discs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6805.20 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6805.30 | - On a base of other materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6805.30.10 | -- Polishing discs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6805.30 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.06 | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, soundinsulating, or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6806.10.00 | - Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6806.20 .00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6806.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.07 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6807.10 | - In rolls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6807.10.10 | -- Roofing products, with a substrate of paper or paperboard | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6807.10 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6807.90 .00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6808.00.00 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.09 | Articles of plaster or of compositions based on plaster. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Boards, sheets, panels, tiles and similar articles, not ornamented: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6809.11.00 | -- Faced or reinforced with paper or paperboard only | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6809.19 .00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6809.90 | - Other articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6809.90 .10 | -- Dental moulds of plaster | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6809.90 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Tiles, flagstones, bricks and similar articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6810.11 .00 | -- Building blocks and bricks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6810.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6810.19.10 | -- - Floor or wall tiles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6810.19.20 | ---Roofing tiles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6810.19 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6810.91 | - - Prefabricated structural components for building or civil engineering: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6810.91.10 | --- Concrete building piles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6810.91 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6810.99.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.11 | Articles of asbestos-cement, of cellulose fibrecement or the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6811.10 .00 | - Corrugated sheets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6811.20 .00 | - Other sheets, panels, tiles and similar articles | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6811.30 | - Tubes, pipes and tube or pipe fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6811.30 .10 | -- Ventilation or other tubing and cable conduits | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6811.30 .90 | - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6811.90 .00 | - Other articles | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.12 | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.II or 68.13. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6812.50 .00 | - Clothing, clothing accessories, footwear and headgear | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6812.60 .00 | - Paper, millboard and felt | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6812.70 .00 | - Compressed asbestos fibre jointing, in sheets or rolls | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6812.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6812.90 .10 | -- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6812.90 .20 | -- Yarn and thread | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6812.90 .30 | - - Cords and string, whether or not plaited | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{array}{\|c\|} \hline \text { Base Rate } \\ (2005 \text { MFN }) \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6812.90 .40 | -- Woven or knitted fabric | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6812.90 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.13 | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6813.10 .00 | - Brake linings and pads | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6813.90 .00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.14 | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6814.90 .00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68.15 | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6815.10 | - Non-electrical articles of graphite or other carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6815.10 .10 | -- Yarn or thread | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6815.10.20 | - - Bricks, paving slabs, floor tiles and similar construction goods | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6815.10 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6815.20 .00 | - Articles of peat | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6815.91 .00 | - - Containing magnesite, dolomite or chromite | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6815.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6815.99 .10 | -- - Touchstones | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6815.99 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69 | CERAMIC PRODUCTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6901.00 .00 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.02 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6902.10.00 | - Containing by weight, singly or together, more than $50 \%$ of the elements $\mathrm{Mg}, \mathrm{Ca}$ or Cr , expressed as $\mathrm{MgO}, \mathrm{CaO}$ or Cr 2 O 3 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6902.20.00 | - Containing by weight more than $50 \%$ of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6902.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.03 | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6903.10 .00 | - Containing by weight more than $50 \%$ of graphite or other carbon or of a mixture of these products | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6903.20 .00 | - Containing by weight more than $50 \%$ of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6903.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6904.10 .00 | - Building bricks | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6904.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6905.10 .00 | -Roofing tiles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6905.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6905.90 .10 | -- Lining bricks for ball mills | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6905.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6906.00.00 | Ceramic pipes, conduits, guttering and pipe fittings. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.07 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6907.10 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6907.10 .10 | -- Floor, hearth or wall tiles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6907.10.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6907.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6907.90.10 | -- Floor, hearth or wall tiles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6907.90.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.08 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6908.10 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Plain: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6908.10 .11 | -- - Floor, hearth or wall tiles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6908.10.19 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6908.10 .91 | --- Floor, hearth or wall tiles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6908.10 .99 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6908.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Plain tiles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6908.90 .11 | -- - Floor, hearth or wall tiles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6908.90.19 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other tiles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6908.90 .21 | --- Floor, hearth or wall tiles | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6908.90.29 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6908.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.09 | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Ceramic wares for laboratory, chemical or other technical uses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6909.11 .00 | -- Of porcelain or china | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6909.12.00 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6909.19 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6909.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.10 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6910.10 .00 | - Of porcelain or china | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6910.90 .00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.11 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6911.10 .00 | - Tableware and kitchenware | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6911.90.00 | - Other | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6912.00.00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.13 | Statuettes and other ornamental ceramic articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6913.10 .00 | - Of porcelain or china | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6913.90 .00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69.14 | Other ceramic articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6914.10 .00 | - Of porcelain or china | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 6914.90.00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70 | GLASS AND GLASSWARE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and <br> subsequent <br> years |
| 7001.00.00 | Cullet and other waste and scrap of glass; glass in the mass. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.02 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7002.10 .00 | - Balls | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.20.00 | - Rods | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7002.31 | -- Of fused quartz or other fused silica: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7002.31.10 | --- For vacuum tubes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.31.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.32 | -- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{6}$ per Kelvin within a temperature range of $0^{\circ} \mathrm{C}$ to $300^{\circ} \mathrm{C}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7002.32.10 | --- For vacuum tubes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.32.20 | -- - Other, transparent neutral glass tube of diameter exceeding 3 mm but not exceeding 22 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.32.90 | -- - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7002.39.10 | --- For vacuum tubes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.39.20 | -- - Other, transparent neutral glass tube of diameter exceeding 3 mm but not exceeding 22 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7002.39.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.03 | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Non-wired sheets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7003.12 | - - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7003.12.10 | -- - Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.12.20 | -- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.12 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7003.19.10 | --- Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.19.20 | -- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.19.90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.20 | - Wired sheets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7003.20.10 | - - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7003.30 | - Profiles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7003.30.10 | - - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7003.30 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.04 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or nonreflecting layer, but not otherwise worked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7004.20 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7004.20 .10 | -- Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7004.20.20 | - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7004.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7004.90 | - Other glass: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7004.90.10 | -- Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7004.90.20 | - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7004.90 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.05 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7005.10 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7005.10.10 | -- Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.10.20 | - - Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.10.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other non-wired glass: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7005.21 | - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7005.21.10 | --- Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.21 .20 | -- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.21.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7005.29.10 | --- Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.29.20 | -- Other, in squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.29 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.30 | - Wired glass: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7005.30.10 | - - In squares or rectangular shape (including 1 or 2 or 3 or 4 corners cut) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7005.30 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.06 | Glass of heading 70.03, 70.04 or 70.05 , bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7006.00.10 | - Optical glass, not optically worked | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7006.00 .90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Toughened (tempered) safety glass: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7007.11 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7007.11.10 | --- Suitable for vehicles of Chapter 87 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.11.20 | -- - Suitable for aircraft or spacecraft of Chapter 88 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.11.30 | -- - Suitable for railway or tramway locomotives or rolling stock of Chapter 86 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.11.40 | -- - Suitable for ships, boats or floating structures of Chapter 89 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7007.19.10 | -- - Suitable for earth moving machinery | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.19.90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Laminated safety glass: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7007.21 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7007.21 .10 | --- Suitable for vehicles of Chapter 87 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.21 .20 | -- - Suitable for aircraft or spacecraft of chapter 88 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.21 .30 | -- - Suitable for railway or tramway locomotives or rolling stock of Chapter 86 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.21 .40 | -- - Suitable for ships, boats or floating structures of Chapter 89 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7007.29.10 | --- Suitable for earth moving machinery | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7007.29.90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7008.00.00 | Multiple-walled insulating units of glass. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7009.10 .00 | - Rear-view mirrors for vehicles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7009.91.00 | -- Unframed | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7009.92.00 | -- Framed | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7010.10.00 | - Ampoules | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7010.20 .00 | - Stoppers, lids and other closures | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7010.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7010.90.10 | -- Carboys, demijohns and bottles for injectables of a capacity exceeding 11 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7010.90.20 | -- Bottles and vials for antibiotics, serums and other injectables of a capacity not exceeding 1 I | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7010.90.30 | - - Other bottles for intravenous fluids | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7010.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7011.10 | - For electric lighting: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7011.10.10 | -- Stem | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7011.10.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7011.20 | - For cathode-ray tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7011.20 .10 | - - Television tubes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7011.20 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7011.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7011.90 .10 | -- Television tubes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7011.90 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7012.00.00 | Glass inners for vacuum flasks or for other vacuum vessels. | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading $\mathbf{7 0 . 1 0}$ or 70.18). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7013.10.00 | - Of glass-ceramics | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Drinking glasses other than of glass-ceramics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7013.21 | -- Of lead crystal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7013.21.10 | -- - Not ground, polished, opacified or otherwise worked | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7013.21 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7013.29.00 | -- Other | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7013.31 | -- Of lead crystal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7013.31.10 | -- - Not ground, polished, opacified or otherwise worked | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7013.31 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7013.32.00 | - - Of glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 00 C to 300 o C | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7013.39.00 | -- Other | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other glassware: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7013.91 | -- Of lead crystal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7013.91.10 | -- - Not ground, polished, opacified or otherwise worked | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7013.91.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7013.99.00 | -- Other | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.14 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7014.00.10 | - For motor vehicles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 7014.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.15 | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7015.10.00 | - Glasses for corrective spectacles | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7015.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7015.90.10 | -- Clock or watch glasses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7015.90 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.16 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7016.90.00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7017.10 | - Of fused quartz or other fused silica: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7017.10.10 | -- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers [ITA1/B-113] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7017.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7017.20.00 | -- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10-6$ per Kelvin within a temperature range of 00 C to 3000 C | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7017.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7018.20.00 | - Glass microspheres not exceeding I mm in diameter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{array}{c\|} \hline \text { Base Rate } \\ (2005 \text { MFN }) \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 7018.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7018.90.10 | -- Glass eyes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7018.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.19 | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Slivers, rovings, yarn and chopped strands: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7019.11.00 | -- Chopped strands, of a length of not more than 50 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.12.00 | -- Rovings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7019.19.10 | ---Yarn | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.19.90 | -- - Other: | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7019.31.00 | -- Mats | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.32 .00 | -- Thin sheets (voiles) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7019.39.10 | --- Ceiling webs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.39.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.40.00 | - Woven fabrics of rovings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other woven fabrics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7019.51 .00 | -- Of a width not exceeding 30 cm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.52.00 | - - Of a width exceeding 30 cm , plain weave, weighing less than $250 \mathrm{~g} / \mathrm{m} 2$, of filaments measuring per single yarn not more than 136 tex | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.59.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7019.90.10 | -- Bullet-proof vests and police shields | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.90 .20 | -- Asphalt or coat-tar impregnated glass-fibre outerwrap for pipelines | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7019.90 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70.20 | Other articles of glass. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Glass moulds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7020.00.11 | -- For acrylic manufacture | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7020.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7020.00.20 | - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers [ITA1/B-113] | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7020.00.90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71 | NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71.01 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7101.10 | - Natural pearls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7101.10.10 | -- Graded and temporarily strung for convenience of transport | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7101.10.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Cultured pearls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7101.21 .00 | - - Unworked | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7101.22 | -- Worked: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7101.22.10 | -- - Graded and temporarily strung for convenience of transport | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7101.22 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.02 | Diamonds, whether or not worked, but not mounted or set. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7102.10.00 | - Unsorted | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Industrial: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7102.21 .00 | -- Unworked or simply sawn, cleaved or bruted | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7102.29 .00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Non-industrial: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7102.31 .00 | -- Unworked or simply sawn, cleaved or bruted | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7102.39 .00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.03 | Precious stones (other than diamonds) and semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Otherwise worked: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7103.91.00 | -- Rubies, sapphires and emeralds | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7103.99 .00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.04 | Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7104.10 | - Piezo-electric quartz: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7104.10.10 | -- Unworked | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7104.10.20 | -- Worked | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7104.20 .00 | - Other, unworked or simply sawn or roughly shaped | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7104.90.00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7105.10 .00 | - Of diamonds | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7105.90.00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.06 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7106.10.00 | - Powder | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7106.91.00 | -- Unwrought | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7106.92.00 | -- Semi-manufactured | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7107.00.00 | Base metals clad with silver, not further worked than semi-manufactured. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Non-monetary: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7108.11.00 | -- Powder | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7108.12 | -- Other unwrought forms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7108.12.10 | --- In lumps, ingots or cast bars | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% |
| 7108.12 .90 | -- - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% |
| 7108.13 | -- Other semi-manufactured forms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7108.13.10 | --- In rods, bars, profiles, foils and strips | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7108.13.90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% |
| 7108.20 .00 | - Monetary | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7109.00.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Platinum: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.11 | -- Unwrought or in powder form: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.11.10 | -- - In lumps, ingots, cast bars, powder or sponge | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.11.90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.19.00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Palladium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.21 | - - Unwrought or in powder form: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.21.10 | -- - Alloys containing not less than $20 \%$ palladium used in making artificial teeth | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.21 .20 | -- - Other, in lumps, ingots, cast bars, powder or sponge | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.21 .90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.29.00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Rhodium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.31 | - - Unwrought or in powder form: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.31 .10 | --- In lumps, ingots, cast bars, powder or sponge | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.31 .90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.39.00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Iridium, osmium and ruthenium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.41 | -- Unwrought or in powder form: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7110.41.10 | --- In lumps, ingots, cast bars, powder or sponge | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 7110.41 .90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7110.49 .00 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.11 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7111.00.10 | - Silver or gold, clad with platinum | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7111.00.90 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recoverv of precious metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7112.30 .00 | - Ash containing precious metal or precious metal compounds | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7112.91.00 | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7112.92.00 | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7112.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7112.99 .10 | - - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7112.99 .90 | -- - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of precious metal whether or not plated or clad with precious metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7113.11 | -- Of silver, whether or not plated or clad with other precious metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7113.11.10 | --- Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7113.11.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7113.19 | -- Of other precious metal, whether or not plated or clad with precious metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7113.19.10 | --- Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7113.19 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7113.20 | - Of base metal clad with precious metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7113.20 .10 | -- Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7113.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.14 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of precious metal whether or not plated or clad with precious metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 7114.11.00 | - - Of silver, whether or not plated or clad with other precious metal | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7114.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7114.20 .00 | - Of base metal clad with precious metal | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.15 | Other articles of precious metal or of metal clad with precious metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7115.10 .00 | - Catalysts in the form of wire cloth or grill, of platinum | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7115.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7115.90 .10 | -- Of gold or silver | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7115.90.20 | -- Of metal clad with gold or silver | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7115.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7116.10 .00 | - Of natural or cultured pearls | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7116.20 .00 | - Of precious or semi-precious stones (natural, synthetic, or reconstructed) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.17 | Imitation jewellery. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of base metal, whether or not plated with precious metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7117.11 | -- Cuff-links and studs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7117.11.10 | -- - Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7117.11 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7117.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7117.19.10 | --- Bangles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7117.19.20 | --- Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7117.19 .90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7117.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7117.90 .10 | -- Bangles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7117.90 .20 | -- Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7117.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71.18 | Coin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7118.10 | - Coin (other than gold coin), not being legal tender: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7118.10.10 | -- Silver coin | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7118.10 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7118.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7118.90.10 | - - Gold coin, whether or not legal tender, or silver coin, being legal tender | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7118.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72 | IRON AND STEEL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 72.01 | Pig iron and spiegeleisen in pigs, blocks or other primary forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7201.10 .00 | - Non-alloy pig iron containing by weight $0.5 \%$ or less of phosphorus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than $0.5 \%$ of phosphorus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7201.50 .00 | - Alloy pig iron; spiegeleisen | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.02 | Ferro-alloys. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Ferro-manganese: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7202.11.00 | -- Containing by weight more than 2\% of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.19.00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ferro-silicon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7202.21 .00 | -- Containing by weight more than $55 \%$ of silicon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.30 .00 | - Ferro-silico-manganese | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ferro-chromium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7202.41.00 | -- Containing by weight more than 4\% of carbon | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.49 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.50 .00 | - Ferro-silico-chromium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.60 .00 | - Ferro-nickel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.70 .00 | - Ferro-molybdenum | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.80 .00 | - Ferro-tungsten and ferro-silico-tungsten | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7202.91 .00 | -- Ferro-titanium and ferro-silico-titanium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.92 .00 | -- Ferro-vanadium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.93 .00 | -- Ferro-niobium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7202.99 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.03 | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of $99.94 \%$, in lumps, pellets or similar forms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7203.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7204.10.00 | - Waste and scrap of cast iron | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Waste and scrap of alloy steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7204.21.00 | -- Of stainless steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7204.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7204.30 .00 | - Waste and scrap of tinned iron or steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other waste and scrap: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7204.41.00 | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7204.49 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7204.50.00 | - Remelting scrap ingots | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.05 | Granules and powders, of pig iron, spiegeleisen, iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7205.10 .00 | - Granules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Powders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Schedule of Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7205.21 .00 | -- Of alloy steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7205.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.06 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7206.10 .00 | - Ingots | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7206.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7206.90 .10 | -- Containing by weight $0.6 \%$ or more of carbon | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7206.90.90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.07 | Semi-finished products of iron or non-alloy steel |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Containing by weight less than $0.25 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7207.11.00 | -- Of rectangular (including square) cross-section, the width measuring less than twice the thickness | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7207.12 | -- Other, of rectangular (other than square) crosssection: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7207.12.10 | -- - Slabs | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7207.12.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7207.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7207.20 | - Containing by weight $0.25 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7207.20 .11 | --- Slabs | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7207.20 .12 | -- - Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7207.20 .19 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7207.20 .91 | --- Slabs | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7207.20 .92 | -- - Iron or steel pieces roughly shaped by forging; sheet bars of iron or steel (including tinplate bars) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7207.20 .99 | --- Other | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 72.08 | Flat-rolled products of iron or non-alloy steel, of a width of $\mathbf{6 0 0} \mathbf{~ m m}$ or more, hot-rolled, not clad, plated or coated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.10 | - In coils, not further worked than hot-rolled, with patterns in relief: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.10.10 | - - Of a thickness of 10 mm or more but not exceeding 125 mm ; of a thickness of less than 3 mm and containing by weight less than $0.6 \%$ of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.10.20 | - - Of a thickness of 3 mm or more but less than 4.75 mm , and containing by weight less than $0.6 \%$ of carbon; of a thickness of less than 3 mm and containing by weight $0.6 \%$ or more of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.10.30 | - - Of a thickness of 3 mm or more but less than 4.75 mm , and containing by weight $0.6 \%$ or more of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Viet Nam

| HS Code | Description | $\begin{array}{\|c\|} \hline \text { Base Rate } \\ \text { (2005 MFN) } \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Other, in coils, not further worked than hot-rolled, pickled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.25 | -- Of a thickness of 4.75 mm or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.25.10 | --- Coils for re-rolling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.25.91 | --- - Non alloy steel plates and sheets containing by weight less than $0.6 \%$ of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.25 .99 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.26 | -- Of a thickness of 3 mm or more but less than 4.75 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.26 .10 | -- - Steel plates and sheets containing by weight less than $0.6 \%$ of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.26 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.27 | -- Of a thickness of less than 3 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of a thickness of less than 1.5 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.27.11 | -- - - Steel plates and sheets containing by weight $0.6 \%$ or more of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.27.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.27 .91 | --- - Steel plates and sheets containing by weight $0.6 \%$ or more of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.27 .99 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, in coils, not further worked than hot-rolled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.36.00 | -- Of a thickness exceeding 10 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7208.37 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.37.10 | --- Steel plates and sheets containing by weight less than $0.6 \%$ of carbon | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 7208.37 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.38 | -- Of a thickness of 3 mm or more but less than 4.75 mm: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.38 .10 | -- - Steel plates and sheets containing by weight less than $0.6 \%$ of carbon | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7208.38 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.39 | -- Of a thickness of less than 3 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of a thickness of less than 1.5 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.39.11 | -- - - Steel plates and sheets containing by weight $0.6 \%$ or more of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.39 .19 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.39 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.40 .00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, not in coils, not further worked than hotrolled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.51 .00 | -- Of a thickness exceeding 10 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.52.00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7208.53 .00 | - - Of a thickness of 3 mm or more but less than 4.75 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.54 .00 | -- Of a thickness of less than 3 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7208.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7208.90 .10 | - - Of a thickness of 10 mm or more but not exceeding 125 mm ; of a thickness of less than 3 mm and containing by weight less than $0.6 \%$ of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.90.20 | -- Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight less than $0.6 \%$ of carbon; of a thickness of less than 3 mm and containing by weight $0.6 \%$ or more of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.90.30 | - - Of a thickness of 3 mm or more but less than 4.75 mm and containing by weight $0.6 \%$ or more of carbon | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7208.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.09 | Flat-rolled products of iron or non-alloy steel, of a width of $\mathbf{6 0 0 ~ m m}$ or more, cold-rolled (coldreduced), not clad, plated or coated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - In coils, not further worked than cold-rolled (coldreduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7209.15 .00 | -- Of a thickness of 3 mm or more | 7\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7209.16.00 | -- Of a thickness exceeding 1 mm but less than 3 mm | 7\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7209.17 .00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% |
| 7209.18 | - - Of a thickness of less than 0.5 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7209.18.10 | -- - Tin-mill blackplate (TMBP) | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 5\% |
| 7209.18.90 | --- Other | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 5\% |
|  | - Not in coils, not further worked than cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7209.25.00 | -- Of a thickness of 3 mm or more | 7\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7209.26.00 | - Of a thickness exceeding 1 mm but less than 3 mm | 7\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7209.27 .00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 7\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7209.28 .00 | -- Of a thickness of less than 0.5 mm | 7\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7209.90.00 | - Other | 7\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 72.10 | Flat-rolled products of iron or non-alloy steel, of a width of $\mathbf{6 0 0} \mathrm{mm}$ or more, clad, plated or coated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Plated or coated with tin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.11.00 | -- Of a thickness of 0.5 mm or more | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 5\% |
| 7210.12.00 | -- Of a thickness of less than 0.5 mm | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% |
| 7210.20.00 | -- Plated or coated with lead, including terne-plate | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7210.30 | - Electrolytically plated or coated with zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight less than 0.6\% of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7210.30 .11 | --- Of a thickness not exceeding 1.2 mm | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.30.19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | -- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.30 .91 | --- Of a thickness not exceeding 1.2 mm | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.30.99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | - Otherwise plated or coated with zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.41 | -- Corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.41 .10 | --- Of a thickness not exceeding 1.2 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7210.41 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.49 .10 | --- Of a thickness not exceeding 1.2 mm | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 32\% |
| 7210.49 .90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.50 .00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 5\% |
|  | - Plated or coated with aluminium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.61 | -- Plated or coated with aluminium-zinc alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.61.10 | --- Of a thickness not exceeding 1.2 mm | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 32\% |
| 7210.61 .90 | - - - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.69 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.69.10 | --- Of a thickness not exceeding 1.2 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7210.69 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.70 | - Painted, varnished or coated with plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Not clad, plated or coated with metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.70 .11 | -- - Of a thickness of 4.75 mm or more but not exceeding 125 mm | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7210.70.12 | -- - Of a thickness less than 4.75 mm or exceeding 125 mm | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7210.70 .20 | -- Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 5\% |
| 7210.70 .30 | - - Electrolytically plated or coated with zinc, of thickness not exceeding 1.2 mm | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.70 .40 | - - Electrolytically plated or coated with zinc, of thickness exceeding 1.2 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7210.70 .50 | - - Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2 mm | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.70 .60 | - - Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7210.70 .70 | - - Plated or coated with other metals, of a thickness not exceeding 1.2 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7210.70 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7210.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Not clad, plated or coated with metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7210.90 .11 | -- - Of a thickness of 4.75 mm or more but not exceeding 125 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7210.90 .12 | -- - Of a thickness less than 4.75 mm or exceeding 125 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7210.90 .20 | -- Plated or coated with tin, lead or chromium oxide or with chromium and chromium oxide | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 7\% | 5\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7210.90 .30 | - - Electrolytically plated or coated with zinc, of thickness not exceeding 1.2 mm | 10\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7210.90 .40 | - - Electrolytically plated or coated with zinc, of thickness exceeding 1.2 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7210.90 .50 | - - Otherwise plated or coated with zinc or aluminium, of thickness exceeding 1.2 mm | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7210.90 .60 | -- Plated or coated with zinc or aluminium, of a thickness not exceeding 1.2 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7210.90 .70 | - - Plated or coated with other metals, of a thickness not exceeding 1.2 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7210.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than $\mathbf{6 0 0} \mathbf{~ m m}$, not clad, plated or coated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not further worked than hot-rolled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.13 | - - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm , not in coils and without patterns in relief: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.13 .11 | ---- Universal plates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.13.12 | --- - Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.13.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.13.91 | --- - Universal plates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.13.92 | ---- Corrugated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.13 .93 | --- - Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.13 .99 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.14 | - - Other, of a thickness of 4.75 mm or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.14 .11 | ---- Universal plates | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.14.12 | ---- Hoop and strip | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.14.19 | -- - - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.14 .91 | ---- Universal plates | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.14.92 | -- - - Coils for re-rolling | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.14 .93 | ---- Corrugated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.14 .94 | ---- Other, hoop and strip | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.14.99 | --- - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.19.11 | --- - Tape and band exceeding 25 mm but not exceeding 100 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.19.12 | ---- Other, hoop and strip | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.19.19 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.19 .91 | ---- Tape and band exceeding 100 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.19.92 | --- - Coils for re-rolling | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |

## Annex 1 Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7211.19 .93 | ---- Corrugated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.19 .94 | ---- Other, hoop and strip | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7211.19.99 | ---- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
|  | - Not further worked than cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.23 | -- Containing by weight less than $0.25 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.23 .10 | --- Corrugated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.23 .20 | -- - Tape and band exceeding 25 mm but not exceeding 100 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.23 .30 | -- - Other, hoop and strip, not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.23 .40 | -- - Other, hoop and strip, exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.23 .50 | --- Other, of a thickness more than 40 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.23 .91 | --- - Of a thickness of 0.170 mm or less | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.23 .99 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight $0.25 \%$ or more but less than $0.6 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.29 .11 | ---- Corrugated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 .12 | -- - - Tape and band exceeding 25 mm but not exceeding 100 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 .13 | -- - - Other, hoop and strip, not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 .14 | -- - - Other, hoop and strip, exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 .15 | --- Other, of a thickness of 0.170 mm or less | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.29 .21 | - - - - Tape and band exceeding 25 mm but not exceeding 100 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 .22 | -- - - Other, hoop and strip, not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 .23 | -- - - Other, hoop and strip, exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.29 .29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7211.90 .11 | - - - Tape and band exceeding 25 mm but not exceeding 100 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90.12 | -- - Other, hoop and strip, not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90.13 | -- - Other, hoop and strip, exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7211.90 .91 | --- Corrugated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90.92 | -- - Tape and band exceeding 25 mm but not exceeding 100 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90 .93 | -- - Other, hoop and strip, not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90.94 | -- - Other, hoop and strip, exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90 .95 | --- Other, of a thickness of 0.170 mm or less | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7211.90 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than $\mathbf{6 0 0} \mathbf{~ m m}$, clad, plated or coated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.10 | - Plated or coated with tin: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight 0.6\% or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.10.11 | -- - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7212.10.12 | -- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7212.10.19 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.10.91 | - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7212.10.92 | - - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7212.10 .99 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 7212.20 | - Electrolytically plated or coated with zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight $0.6 \%$ or more of carbon, corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.20 .11 | -- - Hoop and strip, not exceeding 400 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20 .12 | - - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20 .19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | - - Containing by weight $0.6 \%$ or more of carbon, not corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.20.21 | -- - Hoop and strip, not exceeding 400 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20.22 | -- - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20 .29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | -- Other, corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.20 .31 | - - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20.32 | -- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |

## Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7212.20 .33 | --- Other, 1.5 mm or less in thickness | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20 .39 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | -- Other, not corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.20 .91 | -- - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20.92 | -- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20 .93 | --- Other, 1.5 mm or less in thickness | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.20 .99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.30 | - Otherwise plated or coated with zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight $0.6 \%$ or more of carbon, corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.30 .11 | --- Hoop and strip, not exceeding 400 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30.12 | - - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30.19 | -- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | - - Containing by weight $0.6 \%$ or more of carbon, not corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.30 .21 | -- - Hoop and strip, not exceeding 400 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30 .22 | - - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30.29 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | -- Other, corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.30 .31 | --- Hoop and strip, not exceeding 400 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30.32 | - - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30 .33 | --- Other, 1.5 mm or less in thickness | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30 .39 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | -- Other, not corrugated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.30 .91 | --- Hoop and strip, not exceeding 400 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30.92 | - - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30 .93 | --- Other, 1.5 mm or less in thickness | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.30 .99 | -- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.40 | - Painted, varnished or coated with plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.40 .11 | --- Hoop and strip, not exceeding 400 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.40.12 | - - - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.40.19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.40 .21 | --- Hoop and strip, not exceeding 400 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.40 .22 | -- - Hoop and strip, exceeding 400 mm but not exceeding 500 mm in width | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.40 .23 | --- Other, 1.5 mm or less in thickness | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.40 .29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7212.50 | - Otherwise plated or coated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- Plated or coated with aluminium-zinc alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.50 .11 | --- - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.50 .12 | --- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.50 .13 | -- - - Other, 1.5 mm or less in thickness | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.50.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.50 .21 | -- - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.50.22 | --- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.50 .23 | --- Other, 1.5 mm or less in thickness | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7212.50.29 | --- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | -- Plated or coated with chromium oxide or with chromium and chromium oxide (including tin-free steel): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.50 .31 | --- - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50.32 | --- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .39 | -- - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.50 .41 | -- - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .42 | -- - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .43 | ---- Other, 1.5 mm or less in thickness | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .49 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.50 .51 | -- - - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .52 | --- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .59 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.50 .61 | --- - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7212.50 .62 | -- - - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .63 | --- Other, 1.5 mm or less in thickness | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.50 .69 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.60 | - Clad: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight 0.6\% or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.60 .11 | -- - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.60 .12 | -- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.60.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7212.60 .21 | -- - Hoop and strip, not exceeding 6 mm in thickness and not exceeding 400 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.60 .22 | -- - Hoop and strip, not exceeding 6 mm in thickness and exceeding 400 mm but not exceeding 500 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.60 .23 | --- Other, 1.5 mm or less in thickness | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7212.60 .29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.13 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.10 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.10.10 | -- Of circular cross-section measuring not exceeding $50 \mathrm{~mm}^{2}$ | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7213.10.20 | - - Of rectangular (including square) cross-section not exceeding 20 mm in width | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7213.10 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7213.20 | - Other, of free-cutting steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.20 .10 | -- With an average diameter of 5 mm to 20 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7213.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.91 | -- Of circular cross-section measuring less than 14 mm in diameter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.91.10 | --- For making soldering bars | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.91 .91 | --- - Concrete steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7213.91 .92 | ---- Cold heading in coil | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7213.91 .93 | --- - Shaft bars; manganese steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7213.91 .99 | ---- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7213.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.99.10 | --- For making soldering bars | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7213.99 .91 | ---- Concrete steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7213.99 .92 | ---- Cold heading in coil | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7213.99.93 | ---- Shaft bars; manganese steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 7213.99 .99 | ---- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 72.14 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.10 | - Forged: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.10.10 | -- Containing by weight less than 0.6\% of carbon | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.10.20 | -- Containing by weight $0.6 \%$ or more of carbon | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.20.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.30.00 | - Other, of free-cutting steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.91 | -- Of rectangular (other than square) cross-section |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight less than $0.6 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.91.11 | -- - - Concrete steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.91.12 | ----Shaft bars; manganese steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.91.19 | --- - Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | --- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.91 .21 | ---- Concrete steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.91.22 | ----Shaft bars; manganese steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.91.29 | -- - - Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight less than $0.25 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.99 .11 | ---- Concrete steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.99 .12 | ----Shaft bars; manganese steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.99.19 | ---- Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | -- - Containing by weight $0.25 \%$ or more but less than $0.6 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.99 .21 | ---- Concrete steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.99 .22 | ----Shaft bars; manganese steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.99.29 | --- - Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | -- - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7214.99 .31 | ---- Concrete steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.99 .32 | ----Shaft bars; manganese steel | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7214.99 .39 | ---- Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 72.15 | Other bars and rods of iron or non-alloy steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7215.10.00 | Of free-cutting steel, not further worked than coldformed or cold-finished | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7215.50.00 | - Other, not further worked than cold-formed or coldfinished | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7215.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight less than 0.6\% of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7215.90 .11 | --- Other than manganese steel or shaft bars | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7215.90 .19 | --- Other | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7215.90 .20 | -- Containing by weight $0.6 \%$ or more of carbon | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 72.16 | Angles, shapes and sections of iron or non-alloy steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.10 .00 | - U, I or H sections, not further worked than hotrolled, hot-drawn or extruded, of a height of less than 80 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.21.00 | --L sections | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.22 .00 | --T sections | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | - U, I or H sections, not further worked than hotrolled, hot-drawn or extruded of a height of 80 mm or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.31 | --U sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.31.11 | -- - - Of a height of 80 mm or more but not exceeding 140 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.31.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.31 .91 | -- - - Of a height of 80 mm or more but not exceeding 140 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.31 .99 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7216.32 | -- I sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.32.11 | -- - - Of a height of 80 mm or more but not exceeding 140 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.32.19 | -- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.32 .91 | -- - - Of a height of 80 mm or more but not exceeding 140 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.32 .99 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7216.33 | - - H sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Containing by weight $0.6 \%$ or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.33.11 | --- - Of a height of 80 mm or more but not exceeding 140 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.33.19 | --- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.33.91 | -- - - Of a height of 80 mm or more but not exceeding 140 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.33 .99 | --- - Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7216.40 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Containing by weight 0.6\% or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7216.40.11 | -- - L sections of a height of 80 mm or more but not more than 140 mm | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 7216.40 .19 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7217.10.22 | -- - Bead wire; flat hard steel reed wire; prestressed concrete steel wire; free cutting steel wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.10.29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | -- Containing by weight 0.6\% or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.10.31 | -- - Spokes wire; bead wire; flat hard steel reed wire; prestressed concrete steel wire; free cutting steel wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.10.39 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 | - Plated or coated with zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.20.10 | -- Containing by weight less than $0.25 \%$ carbon | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- Containing by weight $0.25 \%$ or more but less than $0.45 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.20 .21 | --- Electrolytic coated and spokes wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 .22 | -- - Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than $0.1 \%$, zinc plated with layer weight not less than $240 \mathrm{~g} / \mathrm{m}^{2}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 .29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | - - Containing by weight $0.45 \%$ or more but less than $0.6 \%$ of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.20 .31 | -- - Electrolytic coated and spokes wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20.32 | -- - Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than $0.1 \%$, zinc plated with layer weight not less than $240 \mathrm{~g} / \mathrm{m}^{2}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 .33 | -- - High carbon steel core wire for Aluminium Conductors Steel Reinforced (ACSR) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 .39 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | -- Containing by weight 0.6\% or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.20 .41 | --- Electrolytic coated and spokes wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 .42 | -- - Flat hard steel reed wire; prestressed concrete steel wire; steel wire with silicon content not less than $0.1 \%$, zinc plated with layer weight not less than $240 \mathrm{~g} / \mathrm{m}^{2}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 .43 | -- - High carbon steel core wire for Aluminium Conductors Steel Reinforced (ACSR) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.20 .49 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.30 | - Plated or coated with other base metals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.30 .10 | -- Containing by weight less than $0.25 \%$ of carbon | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7217.30 .20 | - - Containing by weight $0.25 \%$ or more of carbon but less than $0.6 \%$ of carbon | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | -- Containing by weight 0.6\% or more of carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Beadwire (copper alloy coated high carbon steel wire for pneumatic rubber tyres): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.30 .31 | -- - - Beadwire (brass coated high carbon steel wire for pneumatic rubber tyres) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7217.30.32 | -- - - Beadwire (coated with other copper alloys, high carbon steel wire for pneumatic rubber tyres) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.30 .33 | ---- Plated or coated with tin | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.30 .39 | --- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.30 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7217.90.10 | -- Containing by weight of not less than $0.1 \%$ of silicon and plated with zinc having a layer weight not less than $240 \mathrm{~g} / \mathrm{m}^{2}$ and covered with PVC as an outer layer | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.90.20 | -- Other containing by weight less than $0.25 \%$ of carbon, excluding the goods of subheading 7217.90.10 | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7217.90.30 | -- Other containing by weight $0.25 \%$ or more but less than $0.45 \%$ of carbon, excluding goods of subheading 7217.90.10 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.90.40 | -- Other containing by weight $0.45 \%$ or more but less than $0.6 \%$ of carbon, excluding goods of subheading 7217.90.10 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7217.90 .50 | - - Other containing by weight $0.6 \%$ or more of carbon, excluding goods of subheading 7217.90.10 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 72.18 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7218.10.00 | - Ingots and other primary forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7218.91 .00 | -- Of rectangular (other than square) cross-section | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7218.99 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.19 | Flat-rolled products of stainless steel, of a width of $\mathbf{6 0 0} \mathrm{mm}$ or more. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not further worked than hot-rolled, in coils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.11 | -- Of a thickness exceeding 10 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.11.10 | -- - Of a thickness not exceeding 125 mm and with patterns in relief derived from rolling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.11 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.12 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.12.10 | -- - With patterns in relief derived from rolling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.12 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.13 | -- Of a thickness of 3 mm or more but less than 4.75 mm: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.13 .10 | -- - With patterns in relief derived from rolling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.13 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.14 | -- Of a thickness of less than 3 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.14 .10 | --- With patterns in relief derived from rolling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.14 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Not further worked than hot-rolled, not in coils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.21 .00 | -- Of a thickness exceeding 10 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7219.22 .00 | - - Of a thickness of 4.75 mm or more but not exceeding 10 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.23 .00 | - - Of a thickness of 3 mm or more but less than 4.75 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.24 .00 | -- Of a thickness of less than 3 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Not further worked than cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.31.00 | -- Of a thickness of 4.75 mm or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.32.00 | - - Of a thickness of 3 mm or more but less than 4.75 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.33.00 | -- Of a thickness exceeding I mm but less than 3 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.34 .00 | - - Of a thickness of 0.5 mm or more but not exceeding 1 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.35 .00 | -- Of a thickness of less than 0.5 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7219.90.10 | - - Of a thickness not exceeding 125 mm and with patterns in relief derived from rolling, perforated, corrugated or polished | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7219.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.20 | Flat-rolled products of stainless steel, of a width of less than $\mathbf{6 0 0 ~ m m}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not further worked than hot-rolled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7220.11 | -- Of a thickness of 4.75 mm or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7220.11.10 | --- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.12 | -- Of a thickness of less than 4.75 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7220.12.10 | --- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.12.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.20 | - Not further worked than cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7220.20 .10 | -- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.20 .90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7220.90 .10 | -- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.90 .20 | -- Plates and sheets of a thickness of 4.75 mm or more and exceeding 500 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.90 .30 | -- Other plates and sheets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7220.90 .90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.21 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7221.00 .10 | - Wire rod | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7221.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.22 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7222.11 | -- Of circular cross-section: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7222.11.10 | --- Wire rod | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.11 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7222.19 .10 | --- Wire rod | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.19 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.20 .00 | - Bars and rods, not further worked than cold-formed or cold-finished | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.30 .00 | - Other bars and rods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.40 | - Angles, shapes and sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Angles, other than slotted angles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7222.40 .11 | --- Of a height of 80 mm or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.40 .12 | -- - Of a height of less than 80 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.40 .20 | -- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanised | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other angles, shapes and sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7222.40 .31 | -- Of a height of 80 mm or more and of a thickness of less than 5 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.40 .32 | -- Of a height of 80 mm or more and of a thickness of 5 mm or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.40 .33 | -- - Of a height of less than 80 mm and of a thickness of less than 5 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7222.40 .34 | -- - Of a height of less than 80 mm and of a thickness of 5 mm or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.23 | Wire of stainless steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7223.00.10 | - Having a cross-sectional dimension exceeding 13 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7223.00 .90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 72.24 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7224.10 .00 | - Ingots and other primary forms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7224.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.25 | Flat-rolled products of other alloy steel, of a width of $\mathbf{6 0 0} \mathbf{~ m m}$ or more. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of silicon-electrical steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7225.11 .00 | -- Grain-oriented | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.20 .00 | - Of high speed steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.30 | - Other, not further worked than hot-rolled, in coils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7225.30.10 | -- Of a thickness of less than 1.5 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Of a thickness of 1.5 mm or more but not exceeding 125 mm , with patterns in relief derived from rolling: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7225.30 .21 | --- Of a thickness of less than 3 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.30 .29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7225.30 .91 | -- - Of a thickness of less than 3 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7225.30 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.40 .00 | - Other, not further worked than hot-rolled, not in coils | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.50.00 | - Other, not further worked than cold-rolled (coldreduced) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7225.91 .00 | -- Electrolytically plated or coated with zinc | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.92.00 | -- Otherwise plated or coated with zinc | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7225.99.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.26 | Flat-rolled products of other alloy steel, of a width of less than $\mathbf{6 0 0} \mathrm{mm}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of silicon-electrical steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.11 | -- Grain-oriented: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.11.10 | -- - Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.11 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.19 .10 | --- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.19 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.20 | - Of high speed steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.20 .10 | - - Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.91 | - - Not further worked than hot-rolled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.91.10 | -- - Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.91.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.92 | -- Not further worked than cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.92.10 | --- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.92.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.93 | -- Electrolytically plated or coated with zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.93.10 | --- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.93 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.94 | -- Otherwise plated or coated with zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.94 .10 | --- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.94 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7226.99.10 | --- Hoop and strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7226.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7227.10 .00 | - Of high speed steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7227.20 .00 | - Of silico-manganese steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7227.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.28 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7228.10 | - Bars and rods, of high speed steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7228.10.10 | -- Of a cross-sectional dimension not exceeding 13 mm, cold-formed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.20 | - Bars and rods, of silico-manganese steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7228.20 .10 | -- Of a cross-sectional dimension not exceeding 13 mm , cold-formed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.30 .00 | - Other bars and rods, not further worked than hotrolled, hot-drawn or extruded | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.40 .00 | - Other bars and rods, not further worked than forged | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.50 .00 | - Other bars and rods, not further worked than coldformed or cold-finished | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.60 .00 | - Other bars and rods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.70 | - Angles, shapes and sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Angles, other than slotted angles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7228.70 .11 | --- Of a height of 80 mm or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.70 .12 | --- Of a height of less than 80 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.70 .20 | -- Slotted angles, roll-formed from pure-punched steel strips, whether or not painted or galvanised | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --Shapes and sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7228.70 .31 | -- - Of a height of 80 mm or more and of a thickness of less than 5 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.70 .32 | -- - Of a height of 80 mm or more and of a thickness of 5 mm or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.70 .33 | -- - Of a height of less than 80 mm and of a thickness of less than 5 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.70.34 | -- - Of a height of less than 80 mm and of a thickness of 5 mm or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7228.80 .00 | - Hollow drill bars and rods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 72.29 | Wire of other alloy steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7229.10 .00 | - Of high speed steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7229.20 .00 | - Of silico-manganese steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7229.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73 | ARTICLES OF IRON OR STEEL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 73.01 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7301.10 .00 | - Sheet piling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7301.20 .00 | - Angles, shapes and sections | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 73.02 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7302.10 .00 | - Rails | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7302.30.00 | - Switch-blades, crossing frogs, point rods and other crossing pieces | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7302.40 .00 | - Fish-plates and sole plates | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7302.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.03 | Tubes, pipes and hollow profiles, of cast iron. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Tubes and pipes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7303.00 .11 | -- With an external diameter not exceeding 100 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7303.00.12 | - - With an external diameter exceeding 100 mm but not exceeding 150 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7303.00 .13 | -- with an external diameter exceeding 150 mm but not more than 600 mm | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7303.00.19 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of ductile cast iron: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7303.00 .21 | -- With an external diameter not exceeding 100 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7303.00.22 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7303.00 .91 | -- With an external diameter not exceeding 100 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7303.00 .92 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.04 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.10.00 | - Line pipe of a kind used for oil or gas pipelines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.21 .00 | -- Drill pipe | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of circular cross-section, of iron or non-alloy steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.31 | -- Cold-drawn or cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.31.10 | --- High pressure conduits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.31.20 | -- - Drill rod, casing and tubing with pin and box threads | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.31.30 | -- - Seamless steel tubes used for manufacture of track chains for tractors | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.31.91 | -- - - Of external diameter measuring less than 140 mm and containing by weight less than $0.45 \%$ of carbon | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.31.99 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7304.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.39.10 | --- High pressure conduits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.39.20 | - - - Seamless steel tubes used for manufacture of track chains for tractors | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.39 .91 | -- - - Of external diameter measuring less than 140 mm and containing by weight less than $0.45 \%$ of carbon | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.39 .99 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of circular cross-section, of stainless steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.41 | -- Cold-drawn or cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.41.10 | --- High pressure conduits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.41.90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.49.10 | -- - High pressure conduits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.49.90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of circular cross-section, of other alloy-steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.51 | - - Cold-drawn or cold-rolled (cold-reduced): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.51.10 | --- High pressure conduits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.51.20 | -- - Drill rod, casing and tubing with pin and box threads | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.51.30 | -- - Seamless steel tubes used for manufacture of track chains for tractors | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.51 .90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.59 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.59.10 | --- High pressure conduits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.59.20 | -- - Seamless steel tubes used for manufacture of track chains for tractors | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.59.90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.90 .10 | -- High pressure conduits | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.90 .20 | - - Seamless steel tubes used for manufacture of track chains for tractors | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7304.90 .91 | -- - Of external diameter measuring less than 140 mm and containing by weight less than $0.45 \%$ of carbon | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7304.90 .99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.05 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular crosssections, the external diameter of which exceeds 406.4 mm , of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Line pipe of a kind used for oil or gas pipelines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7305.11.00 | -- Longitudinally submerged arc welded | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.12.00 | -- Other, longitudinally welded | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.19.00 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years years |
| 7305.20 .00 | - Casing of a kind used in drilling for oil or gas | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, welded: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7305.31 | -- Longitudinally welded: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Stainless steel pipes and tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7305.31.11 | ---- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.31.19 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7305.31 .91 | ---- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.31.99 | --- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7305.39.10 | -- - High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.39 .90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7305.90 .10 | -- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7305.90 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.06 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.10 .00 | - Line pipe of a kind used for oil or gas pipelines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.20 .00 | - Casing and tubing of a kind used in drilling for oil or gas | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 | - Other, welded, of circular cross-section, of iron or non-alloy steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- With internal diameter less than 12.5 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.30 .11 | --- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .12 | --- Boiler tubes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .13 | -- - Single or double-walled, copper-plated or fluororesin-coated (FRC) or zinc- chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .14 | -- - Sheath pipe (heater pipe) for heating elements of electric flat iron and rice cooker, of an external diameter not exceeding 12 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .15 | -- - Other, containing by weight less than $0.45 \%$ of carbon | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 7306.30.19 | -- - Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
|  | -- With internal diameter of 12.5 mm or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.30 .21 | --- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .22 | --- Boiler tubes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .23 | -- - Single or double-walled, copper-plated or fluororesin-coated (FRC) or zinc- chromated (ZMC3) steel tubes of an external diameter not exceeding 15 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .24 | -- - Other, of external diameter less than 140 mm and containing by weight less than $0.45 \%$ of carbon | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
| 7306.30 .25 | -- - Other, of external diameter 140 mm or more and containing by weight less than $0.45 \%$ of carbon | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7306.30 .26 | -- - Other, of external diameter less than 140 mm and containing by weight $0.45 \%$ or more of carbon | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.30 .27 | -- - Other, of external diameter 140 mm or more and containing by weight $0.45 \%$ or more of carbon | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.40 | - Other, welded, of circular cross-section, of stainless steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.40 .10 | -- Welded boiler tubes with internal diameter not exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.40 .20 | - - Welded boiler tubes with internal diameter exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.40 .30 | -- Stainless steel pipes and tubes, with external diameter exceeding 105 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.40 .40 | -- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.40 .50 | - - Pipes and tubes containing by weight at least $30 \%$ of nickel, of external diameter not exceeding 10 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.40 .80 | -- Other, with internal diameter not exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.40 .90 | -- Other, with internal diameter exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.50 | - Other, welded, of circular cross-section, of other alloy steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.50 .10 | -- Welded boiler tubes with internal diameter not exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.50 .20 | - - Welded boiler tubes with internal diameter exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.50 .30 | -- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.50 .40 | -- Other, with internal diameter not exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.50 .50 | -- Other, with internal diameter exceeding 12.5 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.60 | - Other, welded, of non-circular cross-section: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- With internal diameter of less than 12.5 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.60 .11 | -- - High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.60 .19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.60 .91 | --- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.60 .99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7306.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- With internal diameter of less than 12.5 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.90 .11 | --- Bundy-weld pipes and tubes | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.90 .12 | --- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7306.90.19 | --- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7306.90 .91 | -- - Bundy-weld pipes and tubes | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7306.90 .92 | --- High pressure conduits | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 7306.90.93 | -- - Other, of external diameter measuring less than 140 mm and containing by weight less than $0.45 \%$ of carbon | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7306.90 .94 | -- - Other, of external diameter measuring 140 mm or more and containing by weight less than $0.45 \%$ of carbon | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 7306.90.99 | --- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 73.07 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cast fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.11 .00 | -- Of non-malleable cast iron | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.19.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other, of stainless steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.21 | -- Flanges: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.21.10 | --- With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.21 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.22 | -- Threaded elbows, bends and sleeves: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.22.10 | --- With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.22 .90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.23 | - - Butt welding fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.23.10 | --- With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.23 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.29 .10 | -- - With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.29 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.91 | -- Flanges: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.91.10 | --- With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.91 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.92 | -- Threaded elbows, bends and sleeves: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.92.10 | --- With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.92 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.93 | -- Butt welding fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.93.10 | --- With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.93 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7307.99.10 | --- With an internal diameter of less than 150 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7307.99.90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.08 | Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lockgates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7308.10 | - Bridges and bridge-sections: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7308.10.10 | -- Prefabricated modular type joined by shear connectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7308.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.20 | - Towers and lattice masts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Towers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7308.20 .11 | - - - Prefabricated modular type joined by shear connectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.20.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Lattice masts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7308.20 .21 | -- - Prefabricated modular type joined by shear connectors | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.20.29 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.30 .00 | - Doors, windows and their frames and thresholds for doors | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.40 | - Equipment for scaffolding, shuttering, propping or pit-propping: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7308.40 .10 | - - Prefabricated modular type joined by shear connectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.40 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7308.90 .10 | -- Frameworks for workshop and store-house | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.90 .20 | -- Other, prefabricated modular type joined by shear connectors | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.90 .30 | - - Corrugated, curved or bent galvanized plate for assembly into underground conduits and culverts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.90 .40 | - - Parts of tubes or tunnels, made of formed and bended corrugated sheet of iron or steel | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7308.90 .90 | - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 0\% | 0\% | 0\% | 0\% |
| 7309.00.00 | Reservoirs, tank, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 I, whether or not lined or heated-insulated, but not fitted with mechanical or thermal equipment. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.10 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 I , whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7310.10 | - Of a capacity of 501 or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7310.10.10 | -- For transporting or coagulating latex | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.10.20 | -- Other, of iron or steel casting in the rough state | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.10.30 | -- Other, of iron or steel forging or stamping in the rough state | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.10.90 | - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of a capacity of less than 50 l : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7310.21 | Cans which are to be closed by soldering or crimping: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of a capacity of less than 1 I: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7310.21 .11 | ---- Of iron or steel casting in the rough state | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.21.12 | -- - - Of iron or steel forging or stamping in the rough state | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.21.19 | --- - Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7310.21.91 | --- Of iron or steel casting in the rough state | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.21 .92 | -- - - Of iron or steel forging or stamping in the rough state | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.21 .99 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of a capacity of less than 1 l : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7310.29.11 | --- Of iron or steel casting in the rough state | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.29.12 | -- - - Of iron or steel forging or stamping in the rough state | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.29.19 | ---- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7310.29 .91 | ---- Of iron or steel casting in the rough state | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.29.92 | -- - - Of iron or steel forging or stamping in the rough state | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7310.29.99 | --- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.11 | Containers for compressed or liquefied gas, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Seamless steel cylinders, except for LPG: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7311.00 .11 | -- Of a capacity of less than 301 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7311.00 .12 | -- Of a capacity of 30 I or more but less than 110 litres | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7311.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7311.00 .91 | -- Of a capacity of less than 301 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7311.00 .92 | -- Of a capacity of 30 I or more but less than 110 litres | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7311.00 .99 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.12 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7312.10 | - Stranded wire, ropes and cables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7312.10.10 | - - Locked coil, flattened strands and non-rotating wire ropes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7312.10 .20 | - - Plated or coated with brass and of a nominal diameter not exceeding 3 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7312.10 .30 | -- Stranded wire of diameter of more than 64 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7312.10 .40 | -- Stranded wire of diameter of less than 3 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7312.10 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7312.90 .00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7313.00.00 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 73.14 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Woven cloth: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7314.12.00 | -- Endless bands for machinery, of stainless steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.13 .00 | -- Other endless bands for machinery | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.14 .00 | -- Other woven cloth, of stainless steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.20 .00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of $100 \mathrm{~cm}^{2}$ or more | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other grill, netting and fencing, welded at the intersection: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7314.31 .00 | -- Plated or coated with zinc | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.39 .00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other cloth, grill, netting and fencing: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7314.41 .00 | -- Plated or coated with zinc | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.42 .00 | -- Coated with plastics | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.49 .00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7314.50 .00 | - Expanded metal | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.15 | Chain and parts thereof, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Articulated link chain and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.11 | -- Roller chain: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of mild steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.11.11 | --- - Chain for bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.11.12 | ---- Chain for motorcycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.11.19 | -- - - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.11 .21 | ---- Chain for bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.11.22 | ---- Chain for motorcycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.11.23 | -- - - Other transmission type of pitch length not less than 6 mm but not more than 32 mm | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.11.24 | -- - - Industrial or conveyor type of pitch length not less than 75 mm nut not more than 152 mm | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.11.29 | ---- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.12 | -- Other chain: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.12 .10 | --- Of mild steel | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.12 .90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.19 | -- Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.19 .10 | --- Of chain for bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.19 .20 | --- Of other chain for motorcycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.19 .90 | -- - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.20 .00 | - Skid chain | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other chain: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.81 .00 | -- Stud-link | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.82 .00 | - - Other, welded link | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7315.89 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of mild steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.89 .11 | ---- Chain for bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.89.12 | --- - Chain for motorcycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.89.19 | ---- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.89.21 | --- - Chain for bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.89.22 | --- - Chain for motorcycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.89.29 | ---- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7315.90 | - Other parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7315.90 .10 | -- Chain for motorcycles and bicycles | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 7315.90 .90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7316.00 .00 | Anchors, grapnels and parts thereof, of iron or steel. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.17 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7317.00 .10 | - Wire nails | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7317.00 .20 | - Staples | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7317.00.30 | - Dog spikes for rail sleepers; carding tacks for textile carding machines; gang nails, connector and antisplitting | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7317.00 .40 | - Hob nails for footwear, ring nails | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7317.00 .50 | - Hooknails | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7317.00 .60 | - Corrugated nails, drawing pins and tacks | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7317.00 .90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.18 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Threaded articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.11.00 | -- Coach screws | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.12 | -- Other wood screws: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.12.10 | --- Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.12 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.13 | -- Screw hooks and screw rings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.13.10 | --- Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.13.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.14 | -- Self-tapping screws: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.14.10 | --- Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.14.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.15 | -- Other screws and bolts, whether or not with their nuts or washers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of an external diameter not exceeding 16 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.15.11 | ----Screws for metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.15.12 | ---- Bolts for metal, with or without nuts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7318.15.19 | -- - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.15 .91 | -- - - Screws for metal | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.15 .92 | ---- Bolts for metal, with or without nuts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.15 .99 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.16 | -- Nuts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.16 .10 | --- Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.16 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.19.10 | -- - Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.19.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Non-threaded articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.21 | -- Spring washers and other lock washers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.21.10 | -- - Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.21 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.22 | -- Other washers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.22 .10 | --- Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.22 .90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.23 | -- Rivets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.23 .10 | -- - Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.23 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.24 | -- Cotters and cotter-pins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.24 .10 | --- Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.24 .90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7318.29 .10 | -- - Of an external diameter not exceeding 16 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7318.29 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.19 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7319.10 .00 | - Sewing, darning or embroidery needles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7319.20 .00 | - Safety pins | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7319.30 .00 | - Other pins | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7319.90 .00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.20 | Springs and leaves for springs, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7320.10 | - Leaf-springs and leaves therefor: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7320.10 .10 | -- For motor vehicles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.10 .20 | -- For earth moving machinery | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.10 .30 | -- Coupling springs for railway rolling stock | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.10 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.20 | - Helical springs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7320.20 .10 | -- For motor vehicles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.20 .20 | -- For earth moving machinery | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.20 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7320.90 .10 | -- For motor vehicles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7320.90 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.21 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cooking appliances and plate warmers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7321.11 | - - For gas fuel or for both gas and other fuels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7321.11.10 | --- Kitchen stoves, ranges, ovens, cookers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7321.11.90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7321.12.00 | -- For liquid fuel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7321.13.00 | -- For solid fuel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7321.81 .00 | -- For gas fuel or for both gas and other fuels | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7321.82 .00 | -- For liquid fuel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7321.83 .00 | -- For solid fuel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7321.90 .00 | - Parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 73.22 | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Radiators and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7322.11 .00 | -- Of cast iron | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7322.19.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7322.90 .00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.23 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7323.10 .00 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7323.91 | -- Of cast iron, not enamelled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7323.91.10 | --- Kitchenware | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7323.91 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7323.92 .00 | -- Of cast iron, enamelled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7323.93 | -- Of stainless steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7323.93.10 | -- - Kitchenware | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7323.93.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7323.94 .00 | -- Of iron (other than cast iron) or steel, enamelled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7323.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7323.99 .10 | -- - Kitchenware | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7323.99.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.24 | Sanitary ware and parts thereof, of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7324.10.00 | - Sinks and wash basins, of stainless steel | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Baths: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7324.21 .00 | -- Of cast iron, whether or not enamelled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7324.29 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7324.90 | - Other, including parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7324.90 .10 | -- For flushing water closets or urinals (fixed type) | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7324.90 .20 | -- Bedpans, urinals (portable type) and chamber-pots | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7324.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 73.25 | Other cast articles of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7325.10 | - Of non-malleable cast iron: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7325.10 .10 | -- Latex spouts and latex cups | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7325.10.20 | -- Manhole covers, gratings and frames thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7325.10.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7325.91.00 | -- Grinding balls and similar articles for mills | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7325.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7325.99.10 | -- - Latex spouts and latex cups | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7325.99.20 | --- Manhole covers, gratings and frames thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7325.99.90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73.26 | Other articles of iron or steel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Forged or stamped, but not further worked: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7326.11 .00 | -- Grinding balls and similar articles for mills | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.19.00 | - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.20 | - Articles of iron or steel wire: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7326.20 .10 | -- For manufacturing tyre hoop | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.20 .20 | -- Rat traps | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.20 .30 | -- For the manufacturing of articles other than baskets, sieves or the like, coated with plastic | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.20 .40 | -- Gabions and mattresses of PVC coated steel wires | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.20 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7326.90 .10 | -- Ships' rudders | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.90 .20 | -- Pistol or revolver shaped keychains with firing caps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.90 .30 | - - Stainless steel shield and clamp assembly with rubber sleeve for hubless cast iron pipes and pipe fittings | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.90 .40 | -- Latex spouts and latex cups | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.90 .50 | -- Rat traps | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.90 .60 | -- Steel balls for ball point pens | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7326.90 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74 | COPPER AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 74.01 | Copper mattes; cement copper (precipitated copper). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7401.10.00 | - Copper mattes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7401.20 .00 | - Cement copper (precipitated copper) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.02 | Unrefined copper; copper anodes for electrolytic refining. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7402.00 .10 | - Blister copper and other unrefined copper | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7402.00 .90 | - Copper anodes for electrolytic refining | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.03 | Refined copper and copper alloys, unwrought |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Refined copper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7403.11.00 | -- Cathodes and sections of cathodes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7403.12 .00 | -- Wire-bars | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7403.13 .00 | -- Billets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7403.19.00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Copper alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7403.21 .00 | -- Copper-zinc base alloys (brass) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7403.22 .00 | -- Copper-tin base alloys (bronze) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7403.23 .00 | - - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7403.29 .00 | - - Other copper alloys (other than master alloys of heading 74.05) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7404.00.00 | Copper waste and scrap. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7405.00.00 | Master alloys of copper. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.06 | Copper powders and flakes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7406.10 .00 | - Powders of non-lamellar structure | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7406.20 .00 | - Powders of lamellar structure; flakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.07 | Copper bars, rods and profiles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7407.10 | - Of refined copper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7407.10.10 | - - Bars and rods of circular cross section | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7407.10.20 | -- Other bars and rods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7407.10.30 | -- Profiles: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of copper alloys |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7407.21 | -- Of copper-zinc base alloys (brass): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7407.21.10 | --- Bars and rods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7407.21 .20 | --- Profiles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7407.22 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7407.22.10 | --- Bars and rods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7407.22.20 | --- Profiles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7407.29.10 | --- Bars and rods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7407.29 .20 | --- Profiles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.08 | Copper wire. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of refined copper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7408.11 | - - Of which the maximum cross-sectional dimension exceeds 6 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7408.11.10 | -- - Of which the maximum cross-sectional dimension exceeds 6 mm but not exceeds 14 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7408.11.20 | -- - Of which the maximum cross-sectional dimension exceeds 14 mm but not exceeds 25 mm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7408.11.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7408.19.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of copper alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7408.21 .00 | -- Of copper-zinc base alloys (brass) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7408.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7408.29 .00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.09 | Copper plates, sheets and strips, of a thickness exceeding 0.15 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of refined copper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.11 | -- In coils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.11.10 | --- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.19.10 | --- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of copper-zinc base alloys (brass): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.21 | - - In coils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.21.10 | --- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.21 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.29.10 | --- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.29.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of copper-tin base alloys (bronze): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.31 | - - In coils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.31.10 | --- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.31 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.39 .10 | --- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.39.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.40 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.40 .10 | -- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.40.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.90 | - Of other copper alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7409.90.10 | -- Strip | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7409.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.10 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing), not exceeding 0.15 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not backed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7410.11.00 | -- Of refined copper | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7410.12.00 | -- Of copper alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Backed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7410.21 | -- Of refined copper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7410.21.10 | -- - Reinforced sheets or plates of polytetraflouroethylene or polyamide, laminated on one side or both sides with copper foil | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7410.21.20 | -- - Copper clad laminate for PCBs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7410.21 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7410.22 .00 | -- Of copper alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.11 | Copper tubes and pipes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7411.10.00 | - Of refined copper | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of copper alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7411.21.00 | - - Of copper-zinc base alloys (brass) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7411.22.00 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7411.29 .00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.12 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7412.10 .00 | - Of refined copper | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7412.20.00 | - Of copper alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.13 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cable: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7413.00 .11 | -- Of circular cross section not exceeding $500 \mathrm{~mm}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7413.00.12 | - - Of circular cross section $500 \mathrm{~mm}^{2}$ or more to 630 | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7413.00 .13 | - - Of circular cross section $630 \mathrm{~mm}^{2}$ or more to 1000 $\mathrm{~mm}^{2}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7413.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7413.00 .90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.14 | Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of copper. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7414.20 | - Cloth: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7414.20 .10 | -- For machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7414.20 .20 | - - Suitable for making mosquito nets or window screens | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7414.20 .90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7414.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7414.90.10 | - - For machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7414.90 .20 | -- Expanded metal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7414.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.15 | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7415.10 | - Nails and tacks, drawing pins, staples and similar articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 7415.10 .10 | - - Nails | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7415.10 .20 | -- Staples | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7415.10 .90 | - - Other d: | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other articles, not threade |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7415.21 .00 | -- Washers (including spring washers) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7415.29.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other threaded articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7415.33 | -- Screws; bolts and nuts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7415.33.10 | --- Screws | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7415.33 .20 | --- Bolts and nuts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7415.39 .00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7416.00 .00 | Copper springs. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7417.00.00 | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.18 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7418.11.00 | -- Pot scourers and scouring or polishing pads, gloves and the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7418.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7418.19.10 | --- Ash trays | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7418.19.20 | -- - Articles used during religious rites | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7418.19 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7418.20 .00 | - Sanitary ware and parts thereof | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74.19 | Other articles of copper. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7419.10.00 | - Chain and parts thereof | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7419.91 | - - Cast, moulded, stamped or forged, but not further worked: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7419.91.10 | --- Fittings for fire hoses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7419.91.20 | -- - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment; other hose fittings | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7419.91.30 | -- - Electroplating anodes; machine belt fastener; fittings (not including propellers of heading 84.85) for ships or other vessel; capacity measures (other than domestic use) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7419.91 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7419.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7419.99.10 | - - Electroplating anodes, machine belt fastener; fittings (not including propellers of heading 84.85) for ships or other vessel; capacity measures (other than domestic use); fittings for fire hoses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7419.99.20 | -- - Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 I or less; other fitting for hoses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7419.99 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75 | NICKEL AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 75.01 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7501.10.00 | - Nickel mattes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7501.20 .00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75.02 | Unwrought nickel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7502.10.00 | - Nickel, not alloyed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7502.20 .00 | - Nickel alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7503.00.00 | Nickel waste and scrap. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7504.00 .00 | Nickel powders and flakes. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75.05 | Nickel bars, rods, profiles and wire. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Bars, rods and profiles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7505.11.00 | -- Of nickel, not alloyed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7505.12.00 | -- Of nickel alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Wire: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7505.21 .00 | -- Of nickel, not alloyed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7505.22 .00 | -- Of nickel alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75.06 | Nickel plates, sheets, strip and foil. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7506.10 .00 | - Of nickel, not alloyed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7506.20 .00 | - Of nickel alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75.07 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Tubes and pipes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7507.11.00 | -- Of nickel, not alloyed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7507.12.00 | -- Of nickel alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7507.20 .00 | - Tube or pipe fittings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75.08 | Other articles of nickel. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7508.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7508.90.10 | - - Electro-plating anodes, wrought or unwrought, including those produced by electrolysis | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7508.90 .20 | -- Screens for printing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7508.90 .30 | -- Bolts and nuts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7508.90.40 | -- Other articles suitable for use in building | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7508.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76 | ALUMINIUM AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 76.01 | Unwrought aluminium. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7601.10 .00 | - Aluminium, not alloyed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7601.20 .00 | - Aluminium alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7602.00.00 | Aluminium waste and scrap. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.03 | Aluminium powders and flakes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7603.10.00 | - Powders of non-lamellar structure | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7603.20 | - Powders of lamellar structure; flakes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7603.20 .10 | -- Flakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7603.20 .20 | -- Powders of lamellar structure | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.04 | Aluminium bars, rods and profiles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7604.10 | - Of aluminium, not alloyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7604.10.10 | -- Bars and rods | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.10.20 | - - Profiles suitable for use as heat sink with cross sectional dimensions not less than $17.5 \mathrm{~cm} \times 7.5 \mathrm{~cm}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.10.30 | -- Other profiles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of aluminium alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7604.21 | -- Hollow profiles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7604.21.10 | -- - Perforated tube (tube sheets) profile for evaporator coils of motor vehicle air conditioning machines | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.21.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7604.29.10 | --- Extruded bars and rods, not surface treated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.29.20 | --- Extruded bars and rods, surface treated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.29.30 | --- Y-shaped profiles for zip fasteners, in coils | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.29.40 | -- - Aluminium heat sink with surface dimensions not less than $17.5 \mathrm{~cm} \times 7.5 \mathrm{~cm}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7604.29 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.05 | Aluminium wire. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of aluminium, not alloyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7605.11.00 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7605.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7605.19.10 | --- Of a diameter not exceeding 0.0508 mm | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7605.19.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of aluminium alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7605.21.00 | - - Of which the maximum cross-sectional dimension exceeds 7 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7605.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7605.29.10 | --- Of a diameter not exceeding 0.254 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7605.29 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Rectangular (including square): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7606.11 | -- Of aluminium, not alloyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7606.11.10 | -- - Other, plain or figured by rolling or pressing but not surface treated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.11.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.12 | -- Of aluminium alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7606.12.10 | -- - Can stock (Alloy 3004, 3104 or 5182, of temper H19), of a thickness exceeding 0.25 mm , in coils | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7606.12.20 | -- - Venetian blind slat, whether or not rolled or cut, not exceeding 1000 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Sheets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7606.12.31 | -- - - Of aluminium rigid container sheets alloy 5182, 5082, hardness H19 exceeding $1,000 \mathrm{~mm}$ in width, whether or not in coils | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.12 .39 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.12.40 | -- - Other, plain or figured by rolling or pressing but not surface treated 7606.12.90 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.12 .90 | - - - Other: | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7606.91 | -- Of aluminium, not alloyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7606.91.10 | -- - Sheet or coil of aluminium rigid container sheet alloy 5182, 5082, hardness H19 temper, not exceeding $1,000 \mathrm{~mm}$ in width, or of container sheet alloy 3004, hardness H19 temper, exceeding 1,000 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.91.20 | -- - Other, plain or figured by rolling or pressing but not surface treated 7606.91.90 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.91 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.92 | -- Of aluminium alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7606.92.10 | -- - Venetian blind slat, whether or not rolled or cut, not exceeding 1000 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.92.20 | -- - Sheet or coil of aluminium rigid container sheet alloy 5182, 5082, hardness H19 temper, not exceeding $1,000 \mathrm{~mm}$ in width, or of container sheet alloy 3004, hardness H19 temper, exceeding 1,000 mm in width | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.92.30 | -- - Other, plain or figured by rolling or pressing but not surface treated 7606.92.90 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7606.92.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.07 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Not backed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7607.11.00 | -- Rolled but not further worked | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7607.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7607.20 | - Backed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7607.20.10 | -- Backed with printed paper and laminated with plastic on both sides for packaging liquid food products | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7607.20 .20 | -- Other, printed with patterns | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7607.20.30 | -- Aluminium foil of alloy A1075 and A3903, coated on both sides, with aluminium alloy A4245 and A4247, respectively | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7607.20 .40 | - - Imitation gold or silver | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7607.20 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.08 | Aluminium tubes and pipes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7608.10.00 | - Of aluminium, not alloyed | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7608.20 .00 | - Of aluminium alloys | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7609.00.00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.10 | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridgesections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7610.10 .00 | - Doors, windows and their frames and thresholds for doors | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 7610.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7610.90 .10 | -- Bridges and bridge section, towers, lattice masts | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7610.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7611.00.00 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of a capacity exceeding 300 I , whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.12 | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 I , whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7612.10 .00 | - Collapsible tubular containers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7612.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a capacity not exceeding 1 l : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7612.90.11 | -- - Retort pouch for retail packaging of cooked food products | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7612.90 .12 | ---Seamless containers for fresh milk | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7612.90.19 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7612.90 .91 | -- - Retort pouch for retail packaging of cooked food products | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7612.90 .92 | --- Seamless containers for fresh milk | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7612.90 .99 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7613.00.00 | Aluminium containers for compressed or liquified gas. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 76.14 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7614.10 | - With steel core: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Cables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7614.10.11 | -- - Of circular cross section not exceeding $500 \mathrm{~mm}^{2}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.10.12 | -- - Of circular cross section exceeding $500 \mathrm{~mm}^{2}$ but not exceeding $630 \mathrm{~mm}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.10.13 | -- - Of circular cross section exceeding $630 \mathrm{~mm}^{2}$ but not exceeding $1000 \mathrm{~mm}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.10.19 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.10 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Cables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7614.90 .11 | -- - Of circular cross section not exceeding $500 \mathrm{~mm}^{2}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.90.12 | -- - Of circular cross section exceeding $500 \mathrm{~mm}^{2}$ but not exceeding $630 \mathrm{~mm}^{2}$ | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.90 .13 | -- - Of circular cross section exceeding $630 \mathrm{~mm}^{2}$ but not exceeding $1000 \mathrm{~mm}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.90.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7614.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.15 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7615.11.00 | - - Pot scourers and scouring or polishing pads, gloves and the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7615.19 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7615.20 | - Sanitary ware and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7615.20 .10 | -- Bedpans, urinals (portable type) and chamber-pots | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7615.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76.16 | Other articles of aluminium. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7616.10 | - Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7616.10 .10 | - - Nails | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.10.20 | -- Staples and hooks | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.10 .30 | -- Bolts and nuts | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.10.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7616.91.00 | -- Cloth, grill, netting and fencing, of aluminium wire | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
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Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7616.99.10 | --- Expanded metal | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.99.20 | --- Ferrules for use in the manufacture of pencils | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.99.30 | -- - Aluminium slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.99 .40 | -- - Bobbins, spools, reels and similar supports for textile yarn | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.99 .50 | --- Venetian blinds | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.99.60 | -- - Latex spouts and latex cups | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7616.99 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 78 | LEAD AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 78.01 | Unwrought lead. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7801.10.00 | - Refined lead | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7801.91 .00 | - - Containing by weight antimony as the principal other element | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7801.99 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7802.00.00 | Lead waste and scrap. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7803.00 .00 | Lead bars, rods, profiles and wire. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 78.04 | Lead plates, sheets, strip and foil; lead powders and flakes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Plates, sheets, strip and foil: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7804.11 .00 | -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7804.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7804.19.10 | -- - Embossed, cut to shape, perforated, coated, printed, backed with paper or other reinforcing material, polished, or otherwise machined or surface treated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7804.19 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7804.20 .00 | - Powders and flakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7805.00.00 | Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 78.06 | Other articles of lead. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7806.00.10 | - Lead wool; washers; electro-plating anodes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7806.00 .90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79 | ZINC AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 79.01 | Unwrought zinc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Zinc, not alloyed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7901.11 .00 | -- Containing by weight 99.99\% or more of zinc | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7901.12.00 | -- Containing by weight less than 99.99\% of zinc | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7901.20 .00 | - Zinc alloys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7902.00.00 | Zinc waste and scrap. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79.03 | Zinc dust, powders and flakes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7903.10.00 | - Zinc dust | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7903.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79.04 | Zinc bars, rods, profiles and wire. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7904.00.10 | - Wire; bars and rods, not surface treated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7904.00 .90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 79.05 | Zinc plates, sheets, strip and foil. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7905.00.10 | - Not surface treated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7905.00 .20 | - Surface treated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7906.00.00 | Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79.07 | Other articles of zinc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7907.00.10 | - Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; tubular containers for packing pharmaceutical products and the like; zinc callots for battery cells | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7907.00.20 | - Domestic articles and parts thereof | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7907.00.30 | - Gutters, roof capping, skylight frames and other fabricated building components | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 7907.00.90 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80 | TIN AND ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 80.01 | Unwrought tin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8001.10.00 | - Tin, not alloyed | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8001.20 .00 | - Tin alloys | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8002.00.00 | Tin waste and scrap. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80.03 | Tin bars, rods, profiles and wire. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8003.00.10 | - Soldering bars | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8003.00.20 | - Wire | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8003.00.90 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80.04 | Tin plates, sheets and strip, of a thickness exceeding 0.2 mm . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8004.00.10 | - Not surface treated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8004.00.20 | - Surface treated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8005.00.00 | Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm ; tin powders and flakes. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8006.00.00 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80.07 | Other articles of tin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8007.00.10 | - Collapsible tubes for dentifrices, colours, and the like | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8007.00.90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81 | OTHER BASE METALS; CERMETS; ARTICLES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 81.01 | Tungsten (wolfram) and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8101.10.00 | - Powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8101.94.00 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8101.95 .00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8101.96 .00 | -- Wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8101.97.00 | -- Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8101.99 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.02 | Molybdenum and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8102.10.00 | - Powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8102.94 .00 | - - Unwrought molybdenum, including bars and rods obtained simply by sintering | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8102.95 .00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8102.96 .00 | -- Wire | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8102.97.00 | -- Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8102.99 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.03 | Tantalum and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8103.20 .00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8103.30 .00 | - Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8103.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.04 | Magnesium and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Unwrought magnesium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8104.11.00 | - - Containing at least 99.8\% by weight of magnesium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8104.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8104.20.00 | - Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8104.30 .00 | - Raspings, turnings and granules, graded according to size; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8104.90 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.05 | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8105.20 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8105.20 .10 | -- Unwrought | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8105.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8105.30 .00 | - Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8105.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8105.90 .10 | -- Chromium-cobalt for dental use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8105.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.06 | Bismuth and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8106.00 .10 | - Unwrought bismuth; waste and scrap; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8106.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 81.07 | Cadmium and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8107.20 | - Unwrought cadmium; powders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8107.20 .10 | -- Unwrought | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8107.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8107.30 .00 | - Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8107.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.08 | Titanium and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8108.20 .00 | - Unwrought titanium; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8108.30.00 | - Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8108.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.09 | Zirconium and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8109.20 .00 | - Unwrought zirconium; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8109.30.00 | - Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8109.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.10 | Antimony and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8110.10.00 | - Unwrought antimony; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8110.20 .00 | - Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8110.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.11 | Manganese and articles thereof, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8111.00.10 | - Unwrought | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8111.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81.12 | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Beryllium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8112.12 .00 | -- Unwrought; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.13 .00 | -- Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Chromium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8112.21 | -- Unwrought; powders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8112.21 .10 | --- Unwrought | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.21 .20 | --- Chromium-cobalt for dental use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.21 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.22 | - - Waste and scrap: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8112.22 .10 | --- Chromium-cobalt for dental use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.22 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8112.29 .10 | --- Chromium-cobalt for dental use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.29 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.30 .00 | - Germanium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.40 .00 | - Vanadium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Thallium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8112.51 .00 | -- Unwrought; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.52 .00 | -- Waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.59.00 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8112.92.00 | -- Unwrought; waste and scrap; powders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8112.99 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8113.00.00 | Cermets and articles thereof, including waste and scrap | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82 | TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 82.01 | 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\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.20.00 | - Forks | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.30 | - Mattocks, picks, hoes and rakes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8201.30.10 | -- Hoes (mamooties) and rakes | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.30 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.40 | - Axes, bill hooks and similar hewing tools: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8201.40 .10 | -- Machetes (matchets) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.40 .20 | -- Axes | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.40 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.60 .00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8201.90.00 | - Other hand tools of a kind used in agriculture, horticulture or forestry | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.02 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8202.10.00 | - Hand saws | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8202.20.00 | - Band saw blades | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Circular saw blades (including slitting or slotting saw blades): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8202.31.00 | --With working part of steel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8202.39.00 | -- Other, including parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8202.40.00 | - Chain saw blades | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other saw blades: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8202.91.00 | -- Straight saw blades, for working metal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8202.99.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 82.03 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipecutters, bolt croppers, perforating punches and similar hand tools. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8203.10 .00 | - Files, rasps and similar tools | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8203.30 .00 | - Metal cutting shears and similar tools | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8203.40 .00 | - Pipe-cutters, bolt croppers, perforating punches, and similar tools | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.04 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Hand-operated spanners and wrenches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8204.11.00 | -- Non-adjustable | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8204.12.00 | -- Adjustable | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.05 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8205.10.00 | - Drilling, threading or tapping tools | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.20.00 | - Hammers and sledge hammers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.40 .00 | - Screwdrivers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other hand tools (including glaziers' diamonds): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8205.51 | -- Household tools: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8205.51.10 | --- Flat irons | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.51 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8205.59 .10 | -- - Aluminium lasts for the boot and shoe industries | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.59.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.60 .00 | - Blow lamps | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.70 .00 | - Vices, clamps and the like | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.80.00 | - Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8205.90.00 | - Sets of articles of two or more of the foregoing subheadings | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8206.00.00 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 82.07 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Rock drilling or earth boring tools: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8207.13 .00 | -- With working part of cermets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.19.00 | -- Other, including parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.20 .00 | - Dies for drawing or extruding metal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.30 .00 | - Tools for pressing, stamping or punching | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.40 .00 | - Tools for tapping or threading | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.50.00 | - Tools for drilling, other than for rock drilling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.60 .00 | -Tools for boring or broaching | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.70 .00 | - Tools for milling | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.80 .00 | - Tools for turning | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8207.90 .00 | - Other interchangeable tools | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.08 | Knives and cutting blades, for machines or for mechanical appliances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8208.10 .00 | - For metal working | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8208.20 .00 | - For wood working | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8208.30 .00 | - For kitchen appliances or for machines used by the food industry | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8208.40 .00 | - For agricultural, horticultural or forestry machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8208.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8209.00.00 | Plates, sticks, tips and the like for tools, unmounted, of cermets. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8210.00.00 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.11 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8211.10.00 | - Sets of assorted articles | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8211.91 .00 | -- Table knives having fixed blades | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.92 | -- Other knives having fixed blades: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8211.92.10 | --- Flick knives or spring knives | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.92.20 | -- - Hunting knives, diving knives and scouts' knives; penknives with blades of 15 cm or more in length | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.92.30 | -- - For agricultural, horticultural or forestry, with handle of other than base metal | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.92 .40 | --- Other, with handle of base metal | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.92 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Viet Nam

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8211.93 | -- Knives having other than fixed blades: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8211.93 .10 | --- With handle of base metal | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.93.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.94 .00 | -- Blades | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8211.95 .00 | - - Handles of base metal | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.12 | Razors and razor blades (including razor blade blanks in strips). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8212.10.00 | - Razors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8212.20 | - Safety razor blades, including razor blade blanks in strips: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8212.20.10 | -- Double-edged razor blades | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8212.20 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8212.90.00 | - Other parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8213.00.00 | Scissors, tailors' shears and similar shears, and blades therefor. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.14 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8214.20 .00 | - Manicure or pedicure sets and instruments (including nail files) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8214.90.00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with precious metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8215.20.00 | - Other sets of assorted articles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8215.91.00 | -- Plated with precious metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8215.99.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83 | MISCELLANEOUS ARTICLES OF BASE METAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 83.01 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8301.10.00 | - Padlocks | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8301.20.00 | - Locks of a kind used for motor vehicles | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8301.30 | - Locks of a kind used for furniture: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8301.30.10 | -- Mortice locks | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8301.30.90 | -- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8301.40 | - Other locks: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8301.40.10 | -- Handcuffs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8301.40 .90 | -- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8301.60 .00 | - Parts | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8301.70.00 | -Keys presented separately | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 83.02 | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8302.10.00 | - Hinges | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.20 .00 | - Castors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.30.00 | - Other mountings, fittings and similar articles suitable for motor vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other mountings, fittings and similar articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8302.41 | -- Suitable for buildings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8302.41.10 | ---Hasps | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.41 .20 | -- - Bolts, hooks, eyes and staples | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.41 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.42 .00 | -- Other, suitable for furniture | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.49.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8302.60 .00 | - Automatic door closers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8303.00.00 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83.04 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8304.00.10 | - Filing cabinets and card-index cabinets | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8304.00.90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83.05 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8305.10.00 | - Fittings for loose-leaf binders or files | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8305.20.00 | - Staples in strips | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8305.90.00 | - Other, including parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 83.06 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8306.10.00 | - Bells, gongs and the like | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Statuettes and other ornaments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8306.21 .00 | - Plated with precious metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8306.29 .00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8306.30.00 | - Photograph, picture or similar frames; mirrors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83.07 | Flexible tubing of base metal, with or without fittings. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8307.10 .00 | - Of iron or steel | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8307.90.00 | - Of other base metal | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83.08 | Clasps, frames with clasps, buckles, buckleclasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8308.10.00 | - Hooks, eyes and eyelets | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8308.20.00 | - Tubular or bifurcated rivets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8308.90 | - Other, including parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8308.90.10 | -- Beads | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8308.90.20 | -- Spangles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8308.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83.09 | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8309.10.00 | - Crown corks | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8309.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8309.90.10 | -- Capsules for bottles | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8309.90.20 | -- Top ends of aluminium cans | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8309.90.30 | -- Other caps for cans | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8309.90.40 | -- Bungs for metal drums; bung covers; seals; case corner protectors | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8309.90.50 | -- Other, of aluminium | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8309.90.90 | -- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83.10 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8310.00.10 | - Traffic signs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8310.00.90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 83.11 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8311.10 | - Coated electrodes of base metal, for electric arcwelding: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of non-alloy steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8311.10.11 | --- In rolls | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.10.19 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8311.10.91 | - - - In rolls | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.10.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.20 | - Cored wire of base metal, for electric arc-welding: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8311.20.10 | -- In rolls | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.20 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.30 | - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8311.30.10 | -- In rolls | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.30.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.90 | - Other, including parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8311.90.10 | -- In rolls | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8311.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84 | NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 84.01 | Nuclear reactors; fuel elements (cartridges), nonirradiated, for nuclear reactors; machinery and apparatus for isotopic separation. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8401.10.00 | - Nuclear reactors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8401.20 | - Machinery and apparatus for isotopic separation, and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8401.20.10 | -- Machinery and apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8401.20 .90 | -- Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8401.40 .00 | - Parts of nuclear reactors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.02 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Steam or other vapour generating boilers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.11 | -- Watertube boilers with a steam production exceeding 45 t per hour: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.11.10 | -- - Electric | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 8402.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.12 | -- Watertube boilers with a steam production not exceeding 45 t per hour: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electric: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.12.11 | -- - - Boilers with a steam production exceeding 15 t per hour | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.12.19 | ---- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.12.91 | -- - - Boilers with a steam production exceeding 15 t per hour | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.12.99 | ---- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.19 | -- Other vapour generating boilers, including hybrid boilers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electric: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.19.11 | --- - Boilers with a steam production exceeding 15 t per hour | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.19.19 | --- - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.19.91 | -- - - Boilers with a steam production exceeding 15 t per hour | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.19.99 | ---- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.20 | - Super-heated water boilers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.20 .10 | -- Electric | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8402.90 .10 | -- Of steam or other vapour generating boilers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8402.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.03 | Central heating boilers other than those of heading 84.02. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8403.10.00 | - Boilers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8403.90.00 | - Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.04 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8404.10 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For use with boilers of heading 84.02: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8404.10.11 | --- Soot removers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8404.10.12 | -- - Super-heaters and economisers with a steam or other vapour production | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8404.10.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8404.10.90 | -- For use with boilers of heading 84.03 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8404.20.00 | - Condensers for steam or other vapour power units | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8404.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8404.90.10 | - - Of auxiliary machinery for use with boilers of heading 84.02 with a steam or other vapour production | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8404.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.05 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8405.10 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8405.10.10 | - - Acetylene gas generators and similar water process gas generators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8405.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8405.90.00 | - Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.06 | Steam turbines and other vapour turbines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8406.10 .00 | - Turbines for marine propulsion | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other turbines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8406.81 | -- Of an output exceeding 40 MW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8406.81.10 | -- - Steam turbines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8406.81 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8406.82 | -- Of an output not exceeding 40 MW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8406.82.10 | --- Steam turbines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8406.82.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8406.90.00 | - Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.10.00 | - Aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Marine propulsion engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.21 | -- Outboard motors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.21.10 | --- Of an output not exceeding 20 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.21 .20 | - - - Of an output exceeding 20 kW (27 HP) but not exceeding $22.38 \mathrm{~kW}(30 \mathrm{HP})$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.21 .90 | --- Of an output exceeding 22.38 kW ( 30 HP ) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8407.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.29.10 | --- Of an output not exceeding $22.38 \mathrm{~kW}(30 \mathrm{HP}$ ) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.29.20 | -- - Of an output exceeding $22.38 \mathrm{~kW}(30 \mathrm{HP})$ but not exceeding $750 \mathrm{~kW}(1,006 \mathrm{HP})$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8407.29.90 | --- Of an output exceeding 750 kW (1,006 HP) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.31.00 | -- Of a cylinder capacity not exceeding 50 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.32 | - - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- For vehicles of heading 87.01: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.32.11 | ---- Exceeding 50 cc but not exceeding 110 cc | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.32.12 | ---- Exceeding 110 cc but not exceeding 125 cc | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

Annex 1
Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8407.32.19 | -- - - Exceeding 125 cc but not exceeding 250 cc | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | --- For the vehicles of heading 87.11: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.32.21 | ---- Exceeding 50 cc but not exceeding 110 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.32.22 | -- - Exceeding 110 cc but not exceeding 125 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.32.29 | -- - - Exceeding 125 cc but not exceeding 250 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | --- For the other vehicles of chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.32.91 | ---- Exceeding 50 cc but not exceeding 110 cc | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.32.92 | --- - Exceeding 110 cc but not exceeding 125 cc | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.32.99 | --- - Exceeding 125 cc but not exceeding 250 cc | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.33 | - - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.33.10 | --- For vehicles of heading 87.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.33.20 | --- For the vehicles of heading 87.11 | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8407.33.90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.34 | -- Of a cylinder capacity exceeding 1,000 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.34.11 | -- - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.34.12 | ---- For other vehicles of heading 87.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.34.13 | ---- For vehicles of heading 87.11 | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.34.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | --- Not fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.34.21 | ---- For vehicles of heading 87.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.34.22 | ---- For vehicles of heading 87.11 | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8407.34.29 | ---- Other: | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8407.90 | - Other engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8407.90.10 | -- Of a power not exceeding $18.65 \mathrm{~kW}(25 \mathrm{Hp})$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8407.90.20 | - - Of a power exceeding $18.65 \mathrm{~kW}(25 \mathrm{Hp})$ but not exceeding $22.38 \mathrm{~kW}(30 \mathrm{Hp}$ ) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8407.90.90 | -- Of a power exceeding $22.38 \mathrm{~kW}(30 \mathrm{Hp})$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.10 | - Marine propulsion engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.10.10 | - - Of a power not exceeding 22.38 kW | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.10.20 | -- Of a power exceeding 22.38 kW but not exceeding 40 kW | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 8408.10.30 | -- Of a power exceeding 40 kW but not exceeding 100 kW | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% |
| 8408.10.40 | -- Of a power exceeding 100 kW but not exceeding 750 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.10.90 | -- Of a power exceeding 750 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.20 | - Engines of a kind used for the propulsion of vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of an output not exceeding 20 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.20.11 | -- - For vehicles of subheading 8701.10, fully assembled | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8408.20 .12 | -- - Other, for the vehicles of heading 87.01, fully assembled | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20.13 | --- Other, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20.19 | --- Other, not fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- Of an output exceeding 20 kW but not exceeding 22.38 kW: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.20 .21 | -- - For vehicles of subheading 8701.10, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20 .22 | -- Other, for the vehicles of heading 87.01, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20.23 | --- Other, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20.29 | --- Other, not fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Of an output exceeding 22.38 kW but not exceeding 60 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.20 .31 | -- - For vehicles of subheading 8701.10, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20 .32 | -- - Other, for the vehicles of of heading 87.01, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20 .33 | --- Other, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20.39 | -- - Other, not fully assembled: | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.20 .91 | -- - For vehicles of subheading 8701.10, fully assembled | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.20 .92 | -- - Other, for the vehicles of heading 87.01, fully assembled | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.20.93 | --- Other, fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.20.99 | --- Other, not fully assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8408.90 | - Other engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Not exceeding 18.65 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.90.11 | --- For earth moving machinery | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.12 | --- For railway locomotives or tramway vehicles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Exceeding 18.65 kW but not exceeding 22.38 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.90.21 | --- For earth moving machinery | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.22 | -- - For railway locomotives or tramway vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Exceeding 22.38 kW but not exceeding 60 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.90 .31 | --- For earth moving machinery | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.32 | --- For railway locomotives or tramway vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.39 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Exceeding 60 kW but not exceeding 100 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.90.41 | --- For earth moving machinery | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.42 | -- - For railway locomotives or tramway vehicles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.49 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Exceeding 100 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8408.90 .51 | --- For earth moving machinery | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8408.90.52 | -- - For railway locomotives or tramway vehicles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8408.90.59 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.09 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.10.00 | - For aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91 | - Suitable for use solely or principally with sparkignition internal combustion piston engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- For earth moving machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91.11 | ---- Carburettors and parts thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.12 | --- - Cylinder blocks, liners, heads and head covers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.13 | ---- Pistons, piston rings and gudgeon pins | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.14 | --- - Alternator brackets; oil pans | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.19 | --- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For the vehicles of heading 87.01, of a power not exceeding 22.38 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91.21 | ---- Carburettors and parts thereof | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91 .22 | --- - Cylinder blocks, liners, heads and head covers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.23 | ---- Pistons, piston rings, gudgeon pins | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.24 | --- - Alternator brackets; oil pans | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.29 | --- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For vehicles of heading 87.01, of a power exceeding 22.38 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91.31 | ---- Carburettors and parts thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.32 | --- - Cylinder blocks, liners, heads and head covers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.33 | ---- Pistons, piston rings, gudgeon pins | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.34 | -- - - Alternator brackets; oil pans | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.39 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For vehicles of heading 87.11: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91.41 | $\cdots$--- Carburettors and parts thereof | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.42 | --- - Cylinder blocks, crank cases, heads and head covers | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.43 | ---- Pistons rings and gudgeon pins | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.44 | ---- Crank cases for engine of motorcycles | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.45 | -- - - Crank cases covers and other aluminium covers for engines of motorcycles | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.49 | --- - Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | --- For other vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91.51 | ---- Carburettors and parts thereof | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.52 | --- Cylinder blocks, crank cases, heads and head covers | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.53 | --- - Piston rings and gudgeon pins | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.54 | -- - - Pistons, cylinder liners with external diameter between 50 mm and 155 mm | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.55 | ---- Other piston and cylinder liners | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.56 | -- - - Alternator brackets; oil pans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8409.91.59 | --- - Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | --- For vessels of Chapter 89: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91.61 | -- - - For marine propulsion engines of a power not exceeding 22.38 kW | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.91.69 | - - - - For marine propulsion engines of a power exceeding 22.38 kW | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For other engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.91.71 | ---- Carburettors and parts thereof | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.72 | --- - Cylinder blocks, liners, heads and head covers | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.73 | -- - - Pistons, piston rings, gudgeon pins | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.74 | --- - Alternator brackets; oil pans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.91.79 | ---- Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - For earth moving machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.99.11 | ---- Carburettors and parts thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.12 | -- - - Cylinder blocks, liners, heads and head covers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.13 | --- - Pistons, piston rings and gudgeon pins | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.14 | --- - Alternator brackets; oil pans | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.19 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For vehicles of heading 87.01, of a power not exceeding 22.38 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.99.21 | ---- Carburettors and parts thereof | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.22 | --- - Cylinder blocks, liners, heads and head covers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.23 | ---- Pistons, piston rings, gudgeon pins | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.24 | --- - Alternator brackets; oil pans | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.29 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For vehicles of heading 87.01, of a power exceeding 22.38 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.99.31 | --- - Carburettors and parts thereof | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.32 | --- - Cylinder blocks, liners, heads and head covers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.33 | ---- Pistons, piston rings, gudgeon pins | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.34 | - - - - Alternator brackets; oil pans | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.39 | --- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For other vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.99.41 | ---- Carburettors and parts thereof | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.42 | --- - Cylinder blocks, crank cases, heads and head covers | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.43 | --- - Piston rings and gudgeon pins | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.44 | -- - - Pistons, cylinder liners with external diameter between 50 mm and 155 mm | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.45 | --- Other piston and cylinder liners | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.46 | --- - Alternator brackets; oil pans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.49 | --- Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | --- For vessels of Chapter 89: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8409.99.51 | -- - - For marine propulsion engines of a power not exceeding 22.38 kW | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8409.99.59 | -- - - For marine propulsion engines of a power exceeding 22.38 kW | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For other engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8409.99.61 | ---- Carburettors and parts thereof | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.62 | --- - Cylinder blocks, liners, heads and head covers | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.63 | ---- Pistons, piston rings, gudgeon pins | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.64 | --- - Alternator brackets; oil pans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8409.99.69 | --- Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 84.10 | Hydraulic turbines, water wheels, and regulators therefor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Hydraulic turbines and water wheels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8410.11 | -- Of a power not exceeding 1,000 kW: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8410.11.10 | -- - Water turbines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8410.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8410.12 | - - Of a power exceeding 1,000 kW but not exceeding $10,000 \mathrm{~kW}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8410.12.10 | --- Water turbines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8410.12 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8410.13 | -- Of a power exceeding 10,000 kW: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8410.13.10 | --- Water turbines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8410.13.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8410.90.00 | - Parts, including regulators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.11 | Turbo-jets, turbo-propellers and other gas turbines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Turbo-jets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8411.11.00 | -- Of a thrust not exceeding 25 kN | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8411.12.00 | -- Of a thrust exceeding 25 kN | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Turbo-propellers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8411.21 .00 | -- Of a power not exceeding 1,100 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8411.22.00 | -- Of a power exceeding 1,100 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | kW - Other gas turbines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8411.81 .00 | -- Of a power not exceeding 5,000 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8411.82.00 | -- Of a power exceeding 5,000 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8411.91 .00 | - - Of turbo-jets or turbo-propellers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8411.99 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.12 | Other engines and motors. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8412.10.00 | - Reaction engines other than turbo-jets | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Hydraulic power engines and motors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8412.21.00 | -- Linear acting (cylinders) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8412.29.00 | - -Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Pneumatic power engines and motors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8412.31.00 | -- Linear acting (cylinders) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8412.39 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8412.80 .00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8412.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8412.90.10 | -- Of reaction engines of subheading 8412.10.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8412.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.13 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Pumps fitted or designed to be fitted with a measuring device: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.11.00 | -- Pumps for dispensing fuel or lubricants, of the types used in filling stations or in garages | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.19.10 | --- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.19.20 | -- Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.20.00 | - Hand pumps, other than those of subheading 8413.11 or 8413.19 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For earth moving machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.30.11 | --- Of reciprocating type | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30.12 | -- - Of centrifugal type, with inlet diameter not exceeding 200 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30.13 | -- Of centrifugal type, with inlet diameter exceeding 200 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30.14 | --- Of rotary type | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30.19 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For motor vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.30.21 | --- Of reciprocating type | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30.22 | -- - Of centrifugal type, with inlet diameter not exceeding 200 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30.23 | -- - Of centrifugal type, with inlet diameter exceeding 200 mm | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30.24 | --- Of rotary type | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30 .29 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.30 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.40 | - Concrete pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.40.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.40 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.50 | - Other reciprocating positive displacement pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.50.11 | -- - Water pumps specially designed for submarine use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.50.12 | -- - Other, water pumps with capacity not exceeding $8000 \mathrm{~m}^{3} / \mathrm{h}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.50.13 | -- - Other, water pumps with capacity exceeding $8000 \mathrm{~m}^{3} / \mathrm{h}$ but not exceeding $13000 \mathrm{~m}^{3} / \mathrm{h}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.50.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.50 .20 | -- Not electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.60 | - Other rotary positive displacement pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Schedule of Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8413.60 .11 | -- - Water pumps specially designed for submarine use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.60 .12 | -- - Other, water pumps with capacity not exceeding $8000 \mathrm{~m}^{3} / \mathrm{h}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8413.60.13 | -- - Other, water pumps with capacity exceeding $8000 \mathrm{~m}^{3} / \mathrm{h}$ but not exceeding $13000 \mathrm{~m}^{3} / \mathrm{h}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.60 .19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.60 .20 | -- Not electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.70 | - Other centrifugal pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.70 .10 | - - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with prime mover -- | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- Other, electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.70 .21 | -- - Water pumps specially designed for submarine use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8413.70 .22 | -- - Impulse-turbo water pumps of a capacity not exceeding 100 Watts, of a kind for household use | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8413.70 .23 | -- Other, water pumps with capacity not exceeding $8000 \mathrm{~m}^{3 / h}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8413.70 .24 | -- - Other, water pumps with capacity exceeding $8000 \mathrm{~m}^{3} / \mathrm{h}$ but not exceeding $13000 \mathrm{~m}^{3} / \mathrm{h}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8413.70.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.70 .30 | -- Not electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other pumps; liquid elevators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.81 | -- Pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.81.11 | -- - - Water pumps specially designed for submarine use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.81.12 | -- - - Other, water pumps with capacity not exceeding $8000 \mathrm{~m}^{3} \mathrm{~h}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8413.81.13 | -- - Other, water pumps with capacity exceeding $8000 \mathrm{~m}^{3} / \mathrm{h}$ but not exceeding $13000 \mathrm{~m}^{3} / \mathrm{h}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.81.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.81 .20 | --- Not electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.82 | - - Liquid elevators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.82.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.82.20 | -- - Not electrically operated: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.91 | -- Of pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.91.10 | --- Of pumps of subheading 8413.20.00 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8413.91.20 | --- Of pumps of subheading 8413.70.10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8413.91.30 | -- - Of other centrifugal pumps | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | --- Of other pumps, electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.91.41 | -- - - Of water pumps with capacity not exceeding $8000 \mathrm{~m}^{3} / \mathrm{h}$, except those specially designed for submarine use | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8413.91.42 | -- - - Of water pumps specially designed for submarine use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.91 .49 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.91 .90 | --- Of other pumps, not electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8413.92 | -- Of liquid elevators |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8413.92.10 | -- - Of electrically operated liquid elevators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8413.92.20 | --- Of non-electrically operated liquid elevators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.14 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.10 | - Vacuum pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.10 .10 | -- Electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.10.20 | -- Not electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.20 .00 | - Hand- or foot-operated air pumps | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.30 | - Compressors of a kind used in refrigerating equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Having capacity exceeding 21 kW per hour or more; having displacement per revolution 220 cubic centimetre or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.30 .11 | --- For air conditioning machines | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.30.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.30 .91 | --- For air conditioning machines | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.30.99 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8414.40 .00 | - Air compressors mounted on a wheeled chassis for towing | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Fans: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.51 | -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.51.10 | --- Table fans and box fans | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.51.20 | --- Wall fans and ceiling fans | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.51.30 | --- Floor fans | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.51 .90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.59.10 | -- Of a capacity not exceeding 125 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8414.59 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.60 .00 | - Hoods having a maximum horizontal side not exceeding 120 cm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Hoods having a maximum horizontal side exceeding 120 cm |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.80 .11 | -- - Fitted with filter | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80.12 | --- Not fitted with filter, for industrial use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80 .19 | -- - Not fitted with filter, other than for industrial use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80.20 | -- Blowers and the like | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8414.80 .30 | -- Free piston generators for gas turbines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Compressors other than those of subheading 8414.30 and 8414.40 : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.80.41 | -- - Gas compression modules for use in oil drilling operations | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80 .42 | --- Compressors for automotive air-conditioners | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80 .43 | --- Sealed units for air conditioning units | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80.49 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Air pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.80.51 | -- - Electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80 .59 | -- - Not electrically operated: | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.80.91 | --- Electrically operated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.80.99 | -- - Not electrically operated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of electrically operated equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.90 .11 | --- Of pumps or compressors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90.12 | -- - Of subheadings 8414.10 and 8414.40 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90 .13 | --- Of subheadings 8414.60 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90.14 | -- - Of subheadings $8414.30,8414.80$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- Of non-electrically operated equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8414.90 .91 | --- Of subheadings 8414.10 and 8414.40 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90 .92 | -- - Of subheading 8414.20 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90.93 | --- Of subheadings 8414.30 and 8414.80 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8414.90.99 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.15 | Air conditioning machines, comprising a motordriven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.10 | - Window or wall types, self-contained or "splitsystem": |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.10.10 | -- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.10 .20 | - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.10.30 | -- Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.10 .40 | -- Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles - | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.81 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- For use in aircraft: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.81.11 | --- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.81.12 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8415.81.13 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.81.14 | --- - Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For use in railway rolling stock: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.81.21 | ---- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.81.22 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.81.23 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.81.24 | ---- Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For use in road vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.81.31 | ---- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.81.32 | -- - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.81.33 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.81.34 | --- - Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.81.91 | --- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.81.92 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.81 .93 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.81.94 | --- - Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.82 | -- Other, incorporating a refrigerating unit : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- For use in aircraft: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.82.11 | --- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.82.12 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.82.13 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.82.14 | --- - Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For use in railway rolling stock: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.82 .21 | -- - - Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.82.22 | -- - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.82.23 | -- - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.82.24 | --- - Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For use in road vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.82.31 | --- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.82.32 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.82.33 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.82.34 | -- - Of an output exceeding 52.75 kW : | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.82.91 | --- Of an output not exceeding 21.10 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8415.82 .92 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.82 .93 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.82 .94 | --- - Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.83 | -- Not incorporating a refrigerating unit: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - For use in aircraft: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.83.11 | --- Of an output not exceeding 21.10 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.83 .12 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.83.13 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.83.14 | ---- Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - - For use in railway rolling stock: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.83.21 | ---- Of an output not exceeding 21.10 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.83 .22 | -- - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.83.23 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.83.24 | --- - Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For use in road vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.83.31 | --- Of an output not exceeding 21.10 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.83.32 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.83.33 | -- - - Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.83.34 | ---- Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.83.91 | --- - Of an output not exceeding 21.10 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.83 .92 | -- - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8415.83 .93 | --- Of an output exceeding 26.38 kW but not exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.83.94 | ---- Of an output exceeding 52.75 kW | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of machines of an output not exceeding 21.10 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.90 .11 | --- For use in aircraft or railway rolling stock | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90.12 | --- Chassis or cabinets, welded and painted | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90.19 | --- Other: | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Of machines of an output exceeding 21.10 kW but not exceeding 26.38 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.90.21 | --- For use in aircraft or railway rolling stock | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90 .22 | --- Chassis or cabinets, welded and painted | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of machines of an output exceeding 26.38 kW but not exceeding 52.75 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.90.31 | --- For use in aircraft or railway rolling stock | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 8415.90.32 | --- Chassis or cabinets, welded and painted | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90.39 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of machines of an output exceeding 52.75 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8415.90 .91 | --- For use in aircraft or railway rolling stock | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90 .92 | --- Chassis or cabinets, welded and painted | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8415.90.99 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.16 | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8416.10 .00 | - Furnace burners for liquid fuel | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8416.20 .00 | - Other furnace burners, including combination burners | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8416.30 .00 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8416.90.00 | - Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.17 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8417.10 .00 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8417.20 .00 | - Bakery ovens, including biscuit ovens | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8417.80 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8417.80 .10 | -- Incinerators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8417.80.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8417.90.00 | - Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.18 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.10 | - Combined refrigerator-freezers, fitted with separate external doors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.10.10 | -- Household type | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8418.10 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Refrigerators, household type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.21 .00 | -- Compression-type | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% |
| 8418.22 .00 | -- Absorption-type, electrical | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8418.29.00 | - - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8418.30 | - Freezers of the chest type, not exceeding 800 I capacity: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.30.10 | -- Not exceeding 200 I capacity | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8418.30 .20 | -- Exceeding 200 I but not exceeding 800 I capacity | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8418.40 | - Freezers of the upright type, not exceeding 900 I capacity: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.40 .10 | - - Not exceeding 200 I capacity | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

## Schedule of Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8418.40.20 | -- Exceeding 200 I but not exceeding 900 I capacity | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8418.50 | - Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Not exceeding 200 I capacity: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.50 .11 | - - - Suitable for medical use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.50.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- Exceeding 200 I capacity: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.50.21 | -- - Suitable for medical use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.50.22 | --- Refrigerating chambers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8418.50.29 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other refrigerating or freezing equipment; heat pumps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.61 | - - Compression type units whose condensers are heat exchangers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.61.10 | -- - Water chillers with a refrigerating capacity exceeding 21.10 kW ; refrigerating equipment with a refrigerating capacity of 10 t or more and cooling to $20^{\circ} \mathrm{C}$ or more; evaporative condensers, having a heating radiation of $30,000 \mathrm{~kg}$ calories per hour or more for refrigerating equipment; evaporators of the fin type, having the distance between the fins of 4 mm or more; evaporator of the plate freezer type or the contact freezer type | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.61 .90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.69 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.69.10 | --- Beverage coolers | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.69 .20 | -- - Water chillers having refrigerating capacities of 100 t and above or exceeding 21.10 kW | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.69 .30 | --- Other water coolers | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.69.40 | -- - Heat pumps of a kind normally not for domestic use | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.69 .50 | --- Scale ice-maker units | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.69.90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.91 | - - Furniture designed to receive refrigerating or freezing equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.91.10 | -- - For goods of subheading 8418.10, 8418.21.00, 8418.22.00, 8418.29.00, 8418.30 or 8418.40 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.91 .90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8418.99.10 | --- Evaporators and condensers | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.99.20 | -- - Cabinets and doors, welded or painted | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8418.99.30 | -- - Parts of water chillers with a refrigerating capacity exceeding 21.10 kW ; parts of evaporators of the fin type having the distance between the fins of 4 mm or more | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.99 .40 | - - - Aluminium rollbonds for subheadings 8418.10.10, 8418.21, 8418.22 and 8418.29 | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8418.99.90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.19 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Instantaneous or storage water heaters, nonelectric: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.11 | -- Instantaneous gas water heaters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- For domestic use: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.11.11 | ---- Of copper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.11.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.11.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - For domestic use: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.19.11 | ---- Of copper | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.19.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.19.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.20 .00 | - Medical, surgical or laboratory sterilisers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Dryers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.31 | -- For agricultural products: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.31.11 | --- - Evaporators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.31.19 | ---- Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Not electrically operated |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.31.21 | ----Evaporators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.31.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.32 | -- For wood, paper pulp, paper or paperboard: --- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.32.11 | ---- Evaporators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.32.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.32.21 | ---- Evaporators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.32.29 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.39.11 | -- - - Machinery for the treatment of materials by a process involving heating, for the manufacture of Printed Circuit Board (PCB) / Printed Wiring Board (PWB) or Printed Circuit Assembly (PCA) [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.39.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.39.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.40 | - Distilling or rectifying plant: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.40.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.40 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.50 | - Heat exchange units: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.50.10 | -- Cooling towers | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.50 .20 | -- Condensers for air conditioners for motor vehicles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.50 .30 | - - Other condensers for air conditioners | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.50 .40 | -- Other, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.50.90 | -- Other, not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.60 | - Machinery for liquefying air or other gases: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.60 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.60.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machinery, plant and equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.81 | - - For making hot drinks or for cooking or heating food: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.81.11 | ---- Cooking ranges | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.81.19 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.81.21 | ---- Cooking ranges | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.81.29 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.89 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.89.11 | -- - - Evaporators for air-conditioning machines for motor vehicles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.89.12 | -- - - Chemical vapour deposition apparatus for semiconductor production [ITA1/B-114]; apparatus for rapid heating of semiconductor wafers [ITA1/B162] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.89.13 | -- - - Machinery for the treatment of material by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2(AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.89.14 | --- - Chemical vapour deposition apparatus for flat panel display production [(ITA/2)(AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.89.19 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.89.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of electrically operated articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8419.90.11 | -- - Parts of chemical vapour deposition apparatus for semiconductor production [ITA1/B- 115]; parts of apparatus for rapid heating of semiconductor wafers [ITA1/B-164] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.12 | - - - Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of PCB/PWBs or PCAs [ITA/2(AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.13 | -- - Parts of chemical vapour deposition apparatus for flat panel display production [(ITA/2)(AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.14 | -- - Casings for cooling towers of subheading 8419.50.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.15 | -- - Of machinery and plant, of a kind use for nondomestic purpose | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of non-electrically operated articles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8419.90.21 | --- Casings for cooling towers of subheading <br> 8419.50.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.22 | -- - For goods of subheadings 8419.11.11 and 8419.19.11 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.23 | -- - For goods of subheadings 8419.11.19 and 8419.19.19 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.24 | -- - Of machinery and plant, of a kind use for nondomestic purpose | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8419.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.20 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8420.10 | - Calendering or other rolling machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8420.10.10 | -- Apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on $\mathrm{PCB} / \mathrm{PWB}$ substances or their components [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8420.10.20 | -- For ironing machines and wringers suitable for domestic use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8420.10.30 | - - Machines for sheeting rubber | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8420.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8420.91 | -- Cylinders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8420.91.10 | -- - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2(AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8420.91.20 | -- - For ironing machines or wringers suitable for domestic use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8420.91.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8420.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8420.99.10 | -- - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on $\mathrm{PCB} / \mathrm{PWB}$ substrates or their components [ITA/2(AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8420.99.20 | -- - For ironing machines or wringers suitable for domestic use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8420.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.21 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Centrifuges, including centrifugal dryers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.11.00 | -- Cream separators | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.12 | - - Clothes-dryers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.12.10 | -- Of capacity not exceeding 301 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8421.12.20 | -- - Of capacity exceeding 301 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8421.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.19.10 | --- For sugar manufacture | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.19.20 | -- - Spin dryers for semiconductor wafer processing [ITA1/A-116] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.19.90 | -- - Other: | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Filtering or purifying machinery and apparatus for liquids |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.21 | -- For filtering or purifying water: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Electrically operated, of a capacity not exceeding $500 \mathrm{l} / \mathrm{hr}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.21.11 | -- - - Filtering machinery and apparatus for domestic use | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.21.12 | --- - Other filtering machinery and apparatus | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.21.19 | ---- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Electrically operated, of a capacity exceeding $500 \mathrm{l} / \mathrm{hr}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.21.21 | -- - - Filtering machinery and apparatus for domestic use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.21 .22 | --- - Other filtering machinery and apparatus | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.21.29 | ---- Other: | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Not electrically operated |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.21.31 | -- - - Filtering machinery and apparatus for domestic use | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.21 .32 | --- - Other filtering machinery and apparatus | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.21.39 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.22 | - - For filtering or purifying beverages other than water: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Electrically operated, of a capacity not exceeding $500 \mathrm{l} / \mathrm{hr}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.22.11 | -- - - Filtering machinery and apparatus for domestic use | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8421.22 .12 | ---- Other filtering machinery and apparatus | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.22.19 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Electrically operated, of a capacity exceeding $500 \mathrm{l} / \mathrm{hr}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.22.21 | -- - - Filtering machinery and apparatus for domestic use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.22 .22 | ---- Other filtering machinery and apparatus | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.22 .29 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.22 .31 | --- - Filtering machinery and apparatus | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.22.32 | --- Other filtering machinery and apparatus | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.22 .39 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.23 | -- Oil or petrol-filters for internal combustion engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - For earth moving machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.23 .11 | --- - Oil filters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.23.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For motor vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.23.21 | --- - Oil filters | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.23 .29 | ---- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.23 .91 | --- - Oil filters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.23 .99 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.29 .10 | --- For medical or laboratory use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other, electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.29 .21 | ---- For sugar manufacture | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.29 .22 | ---- For use in oil drilling operation | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.29 .23 | --- Other petrol filters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.29 .24 | --- Other oil filters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.29 .25 | --- Other filtering machinery and apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.29 .29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.29.90 | --- Other, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Filtering or purifying machinery and apparatus for gases: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.31 | -- Intake air filters for internal combustion engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.31.10 | --- For earth moving machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.31 .20 | --- For motor vehicles of Chapter 87 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.31 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.39.11 | --- - Laminar flow units | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.39.12 | -- - - Other air purifiers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.39 .13 | ---- Other filtering machinery and apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.39.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.39 .21 | ---- Filtering machinery and apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{array}{\|c\|} \text { Base Rate } \\ (2005 \text { MFN }) \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 8421.39.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.91 | -- Of centrifuges, including centrifugal dryers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.91.10 | -- Of goods of subheading 8421.12 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.91 .20 | --- Of goods of subheading 8421.19.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.91 .30 | -- - Of goods of subheading 8421.19.20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.91 .90 | -- - Of goods of subheading 8421.11.00 and 8421.19.90 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.99 .10 | -- - Elements for oil or petrol filters for earth-moving machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Elements for oil or petrol filters for motor vehicles |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.99 .21 | - - - Filtering elements of filters of subheadings 8421.23 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8421.99 .91 | ---- Of goods of subheading 8421.29.21 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99 .92 | --- - Of goods of subheadings 8421.21.11, 8421.21 .21 and 8421.21 .31 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99 .93 | ---- Of goods of subheadings 8421.31 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99.94 | -- - Of goods of subheadings 8421.23.11 and 8421.23 .91 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99 .95 | -- - Of goods of subheadings 8421.23 .19 and 8421.23 .99 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99.96 | -- - - Of goods of subheadings 8421.29.24, 8421.39.19 and 8421.39.29 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8421.99.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.22 | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Dish washing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8422.11 | -- Of the household type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8422.11.10 | --- Electrically operated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8422.11.20 | -- - Not electrically operated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8422.19.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8422.20 .00 | - Machinery for cleaning or drying bottles or other containers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Annex 1 <br> Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8422.30 .00 | - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8422.40 .00 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8422.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8422.90 .10 | -- Of goods of subheading 8422.11.10 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8422.90 .20 | -- Of goods of subheading 8422.11.20 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8422.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.23 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.10 | - Personal weighing machines, including baby scales; household scales: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.10 .10 | -- Electrically operated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.10.20 | -- Not electrically operated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.20 | - Scales for continuous weighing of goods on conveyors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.20.10 | -- Electrically operated | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.20.20 | -- Not electrically operated | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.30 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.30.10 | -- Electrically operated | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.30 .20 | -- Not electrically operated | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other weighing machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.81 | - - Having a maximum weighing capacity not exceeding 30 kg : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.81.10 | --- Electrically operated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.81.20 | --- Not electrically operated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.82 | -- Having a maximum weighing capacity exceeding 30 kg but not exceeding $5,000 \mathrm{~kg}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- Weighbridges and other weighing platforms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.82.11 | -- - - - Having a maximum weighing capacity not exceeding $1,000 \mathrm{~kg}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.82.12 | -- - - - Having a maximum weighing capacity exceeding $1,000 \mathrm{~kg}$ | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | ---- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.82.21 | -- - - - Having a maximum weighing capacity not exceeding $1,000 \mathrm{~kg}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.82.22 | -- - - - Having a maximum weighing capacity exceeding $1,000 \mathrm{~kg}$ | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- Weighbridges and other weighing platforms: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8423.82 .31 | -- - - - Having a maximum weighing capacity not exceeding $1,000 \mathrm{~kg}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.82.32 | -- - - - Having a maximum weighing capacity exceeding $1,000 \mathrm{~kg}$ | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.82 .41 | -- - - - Having a maximum weighing capacity not exceeding $1,000 \mathrm{~kg}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.82 .42 | -- - - - Having a maximum weighing capacity exceeding $1,000 \mathrm{~kg}$ | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.89 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.89 .11 | ---- Weighbridges and other weighing platforms | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.89.19 | -- - - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.89.21 | --- Weighbridges and other weighing platforms | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.89.29 | ---- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.90 | - Weighing machine weights of all kinds; parts of weighing machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.90 .11 | --- Weighing machine weights | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.90.19 | --- Parts of weighing machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8423.90 .21 | --- Weighing machine weights | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8423.90.29 | --- Parts of weighing machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.24 | Mechanical appliances (whether or not handoperated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.10 | - Fire extinguishers, whether or not charged: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.10.10 | -- Suitable for aircraft use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.10 .90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.20 | - Spray guns and similar appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.20.11 | --- Agricultural or horticultural | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.20 .19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.20.21 | -- - Agricultural or horticultural | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.20 .29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.30 | - Steam or sand blasting machines and similar jet projecting machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.30 .10 | - Steam or sand blasting machines, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.30.20 | -- Other electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.30 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8424.81 | -- Agricultural or horticultural: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.81.10 | --- Drip irrigation systems | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other, electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.81.21 | ---- Spraying machines for pesticides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.81.29 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other, not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.81.31 | --- - Hand operated insecticide sprayers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.81.32 | ---- Other spraying machines for pesticides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.81.39 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.89 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.89.10 | -- - Hand operated household sprayers of capacity not exceeding 31 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Spray heads with dip tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.89.21 | -- - For hand operated household sprayers of a capacity not exceeding 3 I | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.89.29 | -- - For hand operated household sprayers of a capacity exceeding 3 I | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.89.30 | --- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process [ITA1/A118]; spraying appliances for etching, stripping or cleaning semiconductor wafers [ITA1/A-119]; Parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.89.40 | -- - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on PCB/PWB substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on PCB/PWB substrates or their components [ITA/2 (AS 2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.89.50 | --- Other, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.89.90 | -- - Other, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of fire extinguishers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.90.11 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of spray guns and similar appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.90.21 | ---- Of goods of subheading 8424.20.11 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.22 | ---- Of spraying machine for pesticides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.23 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.90 .24 | ---- Of goods of subheading 8424.20.21 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90 .25 | ---- Of spraying machine for pesticides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.26 | --- - Of hand operated insecticide sprayers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of steam or sand blasting machines and similar jet projecting machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.90.31 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of other appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8424.90 .91 | --- Of goods of subheading 8424.81.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.92 | $\begin{aligned} & - \text { - - Of goods of subheading } 8424.81 .21 \text { and } \\ & 8424.81 .29 \end{aligned}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90 .93 | -- - Of goods of subheading 8424.81.31 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.94 | --- Of goods of subheading 8424.81.32 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.95 | -- - Of goods of subheading 8424.81.39 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90 .96 | --- Of goods of subheading 8424.89.30 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90 .97 | -- - Of goods of subheading 8424.89.40 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8424.90.99 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.25 | Pulley tackle and hoists, other than skip hoists; winches and capstans; jacks. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Pulley tackle and hoists, other than skip hoists or hoists of a kind used for raising vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8425.11 .00 | -- Powered by electric motor | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8425.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8425.20 .00 | - Pit-head winding gear; winches specially designed for use underground | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other winches; capstans: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8425.31.00 | -- Powered by electric motor | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8425.39 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Jacks; hoists of a kind used for raising vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8425.41.00 | -- Built-in jacking systems of a type used in garages | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8425.42 | -- Other jacks and hoists, hydraulic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8425.42.10 | -- - Jacks used in tipping mechanisms for lorries | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8425.42 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8425.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8425.49 .10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8425.49 .20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.26 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8426.11.00 | -- Overhead travelling cranes on fixed support | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8426.12 .00 | -- Mobile lifting frames on tyres and straddle carriers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate <br> (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8426.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8426.20 .00 | - Tower cranes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8426.30.00 | - Portal or pedestal jib cranes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machinery, self-propelled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8426.41.00 | -- On tyres | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8426.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8426.49.10 | --- Ship's derricks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8426.49.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8426.91.00 | -- Designed for mounting on road vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8426.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8426.99.10 | --- Ship's derricks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8426.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.27 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8427.10.00 | - Self-propelled trucks powered by an electric motor | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8427.20 .00 | - Other self-propelled trucks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8427.90.00 | - Other trucks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.28 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.10 | - Lifts and skip hoists: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.10.10 | -- Passenger lifts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.10.20 | -- Other lifts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.10.90 | -- Skip hoists | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.20 | - Pneumatic elevators and conveyors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.20.10 | -- For agricultural use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.20.20 | -- Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.20 .30 | -- For civil aircraft use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.20.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other continuous-action elevators and conveyors, for goods or materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.31 .00 | -- Specially designed for underground use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.32 | -- Other, bucket type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.32.10 | --- Agricultural type | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.32 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.33 | - - Other, belt type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.33.10 | --- Agricultural type | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.33.20 | -- - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.33 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.39.10 | --- Agricultural type | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Annex 1 <br> Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8428.39 .20 | -- - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices (ITA1/B-139] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.39 .30 | -- - Automated machines for the transport, handling and storage of $\mathrm{PCB} / \mathrm{PWB}$ or PCAs [ITA/2 (AS 2)] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.39 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.40 .00 | - Escalators and moving walkways | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.50.00 | - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.60 .00 | - Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.90 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8428.90 .10 | - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.90.20 | - - Automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8428.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.29 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Bulldozers and angledozers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8429.11 | -- Track laying: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8429.11.10 | --- Bulldozers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8429.19 .10 | - - - Bulldozers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.20 .00 | - Graders and levellers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.30 .00 | - Scrapers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.40 | - Tamping machines and road rollers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8429.40 .10 | - - Road rollers, of vibrating gross weight not exceeding 20 tons | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.40 .20 | -- Road rollers, of vibrating gross weight exceeding 20 tons | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.40.30 | -- Tamping machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mechanical shovels, excavators and shovel loaders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8429.51.00 | -- Front-end shovel loaders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.52 | -- Machinery with a 360o revolving superstructure: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8429.52.10 | --- Mechanical shovels and excavators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.52.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8429.59 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8429.59.10 | --- Mechanical shovels and excavators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Annex 1 <br> Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8429.59.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.30 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8430.10 | - Pile-drivers and pile-extractors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8430.10.10 | -- Pile-drivers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.20 | - Snow-ploughs and snow-blowers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8430.20.10 | -- Snow-ploughs, not self-propelled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Coal or rock cutters and tunnelling machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8430.31.00 | -- Self-propelled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other boring or sinking machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8430.41.00 | -- Self-propelled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8430.49.10 | -- - Wellhead platforms and integrated production modules for use in drilling operations | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.49 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.50 .00 | - Other machinery, self-propelled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machinery, not self-propelled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8430.61 .00 | -- Tamping or compacting machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8430.69.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.31 | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.10 | - Of machinery of heading 84.25: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.10.11 | --- Of portable jack for cars | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.10.12 | --- Of goods of subheading 8425.20 or 8425.42 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.10.13 | - - Of goods of subheading $8425.19,8425.39$ or 8425.49 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.10.19 | --- Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of non-electrically operated machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.10.21 | --- Of portable jacks for cars | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.10.22 | -- Of goods of subheading 8425.11, 8425.20, 8425.31, 8425.41 or 8425.42 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.10.23 | -- - Of goods of subheading 8425.19, 8425.39 or 8425.49 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.10.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.20.00 | - Of machinery of heading 84.27 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of machinery of heading 84.28: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.31 | -- Of lifts, skip hoists or escalators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.31.10 | -- - Of goods of subheading 8428.10.20 or 8428.10.90 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8431.31.20 | -- - Of goods of subheading 8428.10.10 or escalators of subheading 8428.40.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.39.10 | -- - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10 (agricultural type) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.39.20 | -- - Of goods of subheading 8428.50 or 8428.90 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.39.30 | -- - Of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B- 154] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.39.40 | -- - Of automated machines for the transport, handling and storage of PCB/PWBs or PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.39.50 | -- - Of other lifting, handling or loading machinery, telphers or conveyors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.39.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of machinery of heading $84.26,84.29$ or 84.30: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.41.00 | -- Buckets, shovels, grabs and grips | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.42 | -- Bulldozer or angledozer blades: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.42 .10 | --- Cutting edges and end bits | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.42 .90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.43 | - - Parts of boring or sinking machinery of subheading 8430.41 or |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.43.10 | -- - Of wellhead platforms or integrated production modules | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.43 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8431.49.10 | --- Parts of machinery of heading 84.26 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.49.20 | -- - Cutting edges or end bits for scrapers, graders or levellers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.49.30 | --- Of road rollers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8431.49.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sportsground rollers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8432.10.00 | - Ploughs | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Harrows, scarifiers, cultivators, weeders and hoes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8432.21 .00 | -- Disc harrows | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.29 .00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.30 .00 | - Seeders, planters and transplanters | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.40 .00 | - Manure spreaders and fertiliser distributors | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8432.80.10 | -- Agricultural or horticultural type | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.80.90 | - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8432.90.10 | -- Of machinery of subheading 8432.80.90 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8432.90 .20 | -- Of lawn or sports-ground rollers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.90 .30 | -- Of fertilizer distributors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8432.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.33 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Mowers for lawns, parks or sports-grounds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8433.11 .00 | - - Powered, with the cutting device rotating in a horizontal plane | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8433.19 .10 | --- Manually operated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.19 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.20 .00 | - Other mowers, including cutter bars for tractor mounting | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.30 .00 | - Other haymaking machinery | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.40 .00 | - Straw or fodder balers, including pick-up balers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other harvesting machinery; threshing machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8433.51 .00 | -- Combine harvester-threshers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.52 .00 | -- Other threshing machinery | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.53.00 | -- Root or tuber harvesting machines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.59.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.60 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8433.60 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.60 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of electrically operated machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8433.90 .11 | --- Of mowers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.90 .12 | --- Of goods of subheading 8433.11 or 8433.19.90 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.90.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of non-electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8433.90 .21 | --- Of mowers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.90 .22 | --- Of goods of subheading 8433.11 or 8433.19.90 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8433.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.34 | Milking machines and dairy machinery. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8434.10 | - Milking machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8434.10 .10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8434.10 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8434.20 | - Dairy machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8434.20 .11 | --- Homogenisers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8434.20 .19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8434.20 .21 | --- Homogenisers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8434.20 .29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8434.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8434.90 .11 | --- Of milking machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8434.90.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of non-electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8434.90.21 | --- Of milking machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8434.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8435.10 | - Machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8435.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8435.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8435.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8435.90.10 | -- Of electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8435.90 .20 | -- Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.36 | Other agricultural, horticultural, forestry, poultrykeeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.10 | - Machinery for preparing animal feeding stuffs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.10.10 | - - Electrically operated | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.10 .20 | -- Not electrically operated | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Poultry-keeping machinery; poultry incubators and brooders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.21 | -- Poultry incubators and brooders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.21 .10 | --- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.21 .20 | -- - Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.29 .10 | --- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.29 .20 | -- - Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.80.11 | --- Agricultural or horticultural type | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.80.19 | -- - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.80.21 | -- - Agricultural or horticultural type | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.80 .29 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.91 | -- Of poultry-keeping machinery or poultry incubators and brooders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.91.10 | --- Of electrically operated machines and equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.91.20 | -- - Of non-electrically operated machines and equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8436.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Of electrically operated machines and equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.99.11 | --- - Agricultural or horticultural type | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.99.19 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Of non-electrically operated machines and equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8436.99.21 | --- - Agricultural or horticultural type | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8436.99.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.37 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8437.10 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8437.10 .10 | -- For bread grains; winnowing and similar cleaning machines, electrically operated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.10 .20 | -- For bread grains; winnowing and similar cleaning machines, not electrically operated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.10 .30 | -- Other, electrically operated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.10.40 | -- Other, not electrically operated | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8437.80 .10 | -- Rice hullers and cone type rice mills, electrically operated | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.80 .20 | - - Rice hullers and cone type rice mills, not electrically operated | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.80 .30 | - - Industrial type coffee and corn mills, electrically operated | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.80 .40 | - - Industrial type coffee and corn mills, not electrically operated | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other, electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8437.80 .51 | -- - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.80 .59 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other, not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8437.80 .61 | -- - Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.80 .69 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8437.90 .11 | -- - Of machines of subheading 8437.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.90.19 | -- - Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of non-electrically operated machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8437.90 .21 | --- Of machines of subheading 8437.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8437.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and <br> subsequent <br> years |
| 84.38 | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.10 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.10.11 | --- Bakery machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.10.19 | --- Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Bakery machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.10.21 | --- - Manual or animal powered | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.10 .22 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.10.23 | ---- Manual or animal powered | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.10.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.20 | - Machinery for the manufacture of confectionery, cocoa or chocolate: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.20 .11 | --- Machinery for the manufacture of confectionery | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.20 .19 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.20.21 | -- - Machinery for the manufacture of confectionery | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.20 .29 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.30 | - Machinery for sugar manufacture: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.30.11 | - - - Having capacity not exceeding 100 tons of sugar cane/day | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.30.12 | -- - Having capacity exceeding 100 tons of sugar cane/day | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.30.21 | - - - Having capacity not exceeding 100 t ons of sugar cane/day | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.30.22 | -- - Having capacity exceeding 100 tons of sugar cane/day | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.40 | - Brewery machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.40 .11 | -- - Having maximum capacity not exceeding 5 million $1 / y \mathrm{r}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.40 .12 | -- - Having maximum capacity exceeding 5 million 1/yr | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.40 .21 | -- - Having maximum capacity not exceeding 5 million $\mathrm{I} / \mathrm{yr}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8438.40 .22 | -- - Having maximum capacity exceeding 5 million 1/yr | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.50 | - Machinery for the preparation of meat or poultry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Machinery for the preparation of meat: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.50 .11 | -- - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.50.12 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Machinery for the preparation of poultry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.50.91 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.50.92 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.60 | - Machinery for the preparation of fruits, nuts or vegetables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.60.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.60 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Coffee pulpers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.80.11 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.80.12 | --- Not electrically operated: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.80.91 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.80 .92 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.90.11 | -- - Of goods of subheading 8438.30.00 (manual or animal powered) or 8438.80 .00 (coffee pulpers) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.90.19 | -- - Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of non-electrically operated machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8438.90.21 | -- - Of goods of subheading 8438.30.00 (manual or animal powered) or 8438.80.00 (coffee pulpers) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8438.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.39 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8439.10.00 | - Machinery for making pulp of fibrous cellulosic material | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8439.20 .00 | - Machinery for making paper or paperboard | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8439.30.00 | - Machinery for finishing paper or paperboard: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8439.91 | - - Of machinery for making pulp of fibrous cellulosic material: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8439.91.10 | --- Of electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8439.91.20 | --- Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8439.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8439.99.10 | -- - Of electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8439.99.20 | -- - Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.40 | Book-binding machinery, including book-sewing machines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8440.10 | - Machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8440.10.11 | -- - Book binding machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8440.10.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8440.10.21 | --- Book binding machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8440.10.29 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8440.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8440.90 .10 | -- Of electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8440.90.20 | -- Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.10 | - Cutting machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.10.11 | --- Paper or paperboard cutting machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.10.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.10.21 | --- Paper or paperboard cutting machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.10.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.20 | - Machines for making bags, sacks or envelopes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.20 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.20 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.30 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.30.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.30 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.40 | - Machines for moulding articles in paper pulp, paper or paperboard: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.40 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.40 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.80 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.80 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8441.90 .10 | -- Of electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8441.90 .20 | -- Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.42 | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65 ), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.10 | - Phototype-setting and composing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.10.10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8442.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.20 | - Machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.20.10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.20 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.30 | - Other machinery, apparatus and equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.30.11 | --- Impressed flongs and matrices | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.30.12 | --- Machinery for type founding machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.30.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.30.21 | --- Impressed flongs and matrices | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.30.22 | --- Machinery for type founding machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.30.29 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.40 | - Parts of the foregoing machinery, apparatus or equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.40.10 | -- Of electrically operated machines, apparatus or equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Of non-electrically operated machines, apparatus or equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.40.21 | -- - Of type-founding or type-setting machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.40 .29 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.50 | - Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, arained or polished): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8442.50.10 | -- Printing type of all kinds | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8442.50 .90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.43 | Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; inkjet printing machines, other than those of heading 84.71; machines for uses ancillary to printing. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Offset printing machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.11 | -- Reel fed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.11.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.11.20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.12 | - - Sheet fed, office type (sheet size not exceeding $22 \times 36 \mathrm{~cm}$ ): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.12.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.12 .20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.19.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.19.20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Letterpress printing machinery, excluding flexographic printing: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8443.21 | -- Reel fed: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.21 .10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.21 .20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.29 .10 | -- - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.29 .20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.30 | - Flexographic printing machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.30 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.30 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.40 | - Gravure printing machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.40 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.40 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other printing machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.51.00 | -- Ink-jet printing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.59.10 | --- Platen presses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.59 .20 | -- - Screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.59.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.60 | - Machines for uses ancillary to printing: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.60 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.60 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8443.90 .10 | -- Of screen printing machinery for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.90 .20 | -- Other, for electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8443.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.44 | Machines for extruding, drawing, texturing or cutting man-made textile materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8444.00.11 | -- Machines for extruding | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8444.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8444.00.21 | -- Machines for extruding | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8444.00.29 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.45 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Machines for preparing textile fibres: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.11 | -- Carding machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.11.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.11.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.12 | -- Combing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.12.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8445.12.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.13 | -- Drawing or roving machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.13 .10 | -- - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.13.20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.19.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.19.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.20 | - Textile spinning machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.20 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.20 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.30 | - Textile doubling or twisting machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.30 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.30 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.40 | - Textile winding (including weft-winding) or reeling machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.40 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.40.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.90.11 | --- Warping or warp sizing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.90 .19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8445.90.21 | --- Warping or warp sizing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8445.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.46 | Weaving machines (looms). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8446.10 | - For weaving fabrics of a width not exceeding 30 cm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8446.10 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8446.10 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - For weaving fabrics of a width exceeding 30 cm , shuttle type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8446.21 .00 | -- Power looms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8446.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8446.30 .00 | - For weaving fabrics of a width exceeding 30 cm , shuttleless type | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.47 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Circular knitting machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8447.11 | -- With cylinder diameter not exceeding 165 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8447.11.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.11.20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.12 | -- With cylinder diameter exceeding 165 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8447.12.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.12.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.20 | - Flat knitting machines; stitch-bonding machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8447.20.11 | --- Knitting machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.20.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8447.20.21 | --- Knitting machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.20.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8447.90.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8447.90.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.48 | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and healdframes, hosiery needles).: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.11 | -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.11.11 | -- - - Dobbies and jacquards; card punching machines for jacquards | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.11.19 | --- - Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Not electrically operated |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.11.21 | -- - - Dobbies and jacquards; card punching machines for jacquards | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.11.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.19.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.19.20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or their auxiliary machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts and accessories of machines of heading 84.45 or their auxiliary machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.31 .00 | -- Card clothing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.32.00 | -- Of machines for preparing textile fibres, other than card clothing | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.33 | - - Spindles, spindle flyers, spinning rings and ring travellers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.33.10 | --- Spindles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.33.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8448.41.00 | -- Shuttles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.42 .00 | --Reeds for looms, healds and heald-frames | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Parts of electrically operated machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.49.11 | ---- Warp beam stands and creels | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.49.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Parts of non-electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.49.21 | ---- Warp beam stands and creels | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.49.29 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts and accessories of machines of heading 84.47 or their auxiliary machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8448.51.00 | -- Sinkers, needles and other articles used in forming stitches | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8448.59.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.49 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Electrically operated machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8449.00.11 | - - Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8449.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Non-electrically operated machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8449.00.21 | - - Machinery for the manufacture or finishing of felt in the piece or in shapes, including machinery for making felt hats | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8449.00.29 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8449.00.91 | -- Parts of machines of subheading 8449.00.11 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8449.00.92 | -- Parts of machines of subheading 8449.00.21 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8449.00.99 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Machines, each of a dry linen capacity not exceeding 10 kg : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8450.11 | -- Fully-automatic machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8450.11.10 | --- Each of a dry linen capacity not exceeding 6 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8450.11.20 | --- Each of a dry linen capacity exceeding 6 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8450.12 | -- Other machines, with built-in centrifugal drier: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8450.12.10 | --- Each of a dry linen capacity not exceeding 6 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8450.12.20 | -- - Each of a dry linen capacity exceeding 6 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8450.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8450.19.10 | --- Each of a dry linen capacity not exceeding 6 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8450.19.20 | --- Each of a dry linen capacity exceeding 6 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10 kg | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8450.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8450.90.10 | -- Of goods of subheading 8450.20 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8450.90.20 | - Of goods of subheading $8450.11,8450.12$ or 8450.19 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.51 | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8451.10.00 | - Dry-cleaning machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Drying machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8451.21.00 | -- Each of a dry linen capacity not exceeding 10 kg | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8451.29 .00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.30.00 | - Ironing machines and presses (including fusing presses) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.40 | - Washing, bleaching or dyeing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8451.40 .10 | -- Bleaching or dyeing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.40 .20 | -- Washing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For domestic use: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8451.80.11 | -- - Dressing or finishing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.80.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8451.80.91 | --- Dressing or finishing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.80.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8451.90.10 | -- Of machines of a dry lines capacity not exceeding 10 kg | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8451.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.52 | 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 | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other sewing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8452.21 .00 | -- Automatic units | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.30.00 | - Sewing machine needles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.40 | - Furniture, bases and covers for sewing machines and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8452.40 .10 | -- For the machinery of subheading 8452.10 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.40 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.90 | - Other parts of sewing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8452.90 .10 | -- Of machinery of subheading 8452.10 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8452.90 .91 | --- Head parts and accessories | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.90 .92 | --- Arms, beds, foot, and pedals | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.90 .93 | --- For stands, flywheels and beltguards | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.90.94 | -- - Other, used in the manufacture of sewing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8452.90.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.53 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8453.10 | - Machinery for preparing, tanning or working hides, skins or leather: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8453.10 .11 | --- Machinery for preparing or tanning | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8453.10.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8453.10 .21 | --- Machinery for preparing or tanning | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8453.10 .29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8453.20 | - Machinery for making or repairing footwear: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8453.20 .10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8453.20 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8453.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8453.80.10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8453.80 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8453.90.00 | - Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.54 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8454.10.00 | - Converters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8454.20 | - Ingot moulds and ladles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8454.20 .10 | -- Ingot moulds | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8454.20 .20 | -- Ladles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8454.30 .00 | - Casting machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8454.90 .00 | - Parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.55 | Metal-rolling mills and rolls therefor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8455.10 .00 | - Tube mills | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other rolling mills: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8455.21 .00 | -- Hot or combination hot and cold | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8455.22 .00 | -- Cold | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8455.30 .00 | - Rolls for rolling mills | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8455.90 .00 | - Other parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 84.56 | 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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8456.10 | - Operated by laser or other light or photon beam processes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8456.10.10 | -- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers [ITA1/A-121]; lasercutters for cutting contacting tracks in semiconductor production by laser beam [(ITA1/B125] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.20 .00 | - Operated by ultrasonic processes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.30 .00 | - Operated by electro-discharge processes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8456.91.00 | - - For dry-etching patterns on semiconductor materials [ITA1/A-123] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8456.99.10 | -- - Focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices [ITA1/A-124]; apparatus for stripping or cleaning semiconductor wafers [ITA1/B122] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.99.20 | -- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.99.30 | -- - Apparatus for dry etching patterns on flat panel display substrates [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.99.40 | -- - Wet processing equipment for the application by immersion of electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8456.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.57 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8457.10.00 | - Machining centres | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8457.20.00 | - Unit construction machines (single station) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8457.30.00 | - Multi-station transfer machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.58 | Lathes (including turning centres) for removing metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Horizontal lathes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8458.11.00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8458.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Schedule of Tariff Commitments
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| HS Code | Description | $\begin{array}{\|c\|} \hline \text { Base Rate } \\ \text { (2005 MFN) } \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8458.19.10 | - - Having height of the centre not exceeding 300 mm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8458.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other lathes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8458.91.00 | - Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8458.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8458.99.10 | -- - Having height of the centre not exceeding 300 mm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8458.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.59 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.10 | - Way-type unit head machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.10.10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.10.20 | -- Not electrically operated: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other drilling machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.21.00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.29.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.29.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other boring-milling machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.31.00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.39.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.39 .20 | - - - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.40 | - Other boring machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.40.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.40.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Milling machines, knee-type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.51.00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.59 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.59.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.59.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other milling machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.61 .00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.69 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.69.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.69 .20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.70 | - Other threading or tapping machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8459.70.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8459.70.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84.60 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.11.00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.19.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.19.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.21.00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.29.10 | --- Electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.29.20 | -- - Not electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Sharpening (tool or cutter grinding) machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.31 | - - Numerically controlled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.31.10 | -- - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm , provided with fixed collets and having a power not exceeding 0.74 kW [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.31 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.39.10 | --- Electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.39.20 | -- - Not electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.40 | - Honing or lapping machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.40.10 | - - Electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.40 .20 | -- Not electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8460.90.10 | -- Electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8460.90.20 | -- Not electrically operated operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.61 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machinetools working by removing metal or cermets, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8461.20 | - Shaping or slotting machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8461.20 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.20 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.30 | - Broaching machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8461.30.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8461.30 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.40 | - Gear cutting, gear grinding or gear finishing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8461.40.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.40 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.50 | - Sawing or cutting-off machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8461.50.10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.50.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8461.90 .11 | --- Planing machines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8461.90.91 | --- Planing machines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8461.90 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.62 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.10 | - Forging or die-stamping machines (including presses) and hammers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Bending, folding, straightening or flattening machines (including presses): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.21 | -- Numerically controlled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.21 .10 | -- - Machines for bending, folding and straightening semiconductor leads [ITA1/B-146] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.21 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.29.11 | -- - - Machines for bending, folding and straightening semiconductor leads [(ITA1/B-146] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.29 .19 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.29.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Shearing machines (including presses), other than combined punching and shearing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.31.00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.39.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.39.20 | -- - Not electrically operated: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Punching or notching machines (including presses), including combined punching and shearing machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.41 .00 | -- Numerically controlled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8462.49 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.49 .10 | ---Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.49 .20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.91.00 | -- Hydraulic presses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8462.99 .10 | -- - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.99.20 | -- - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.99 .30 | - - - Other presses for working metal or metal carbides, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.99 .40 | -- - Other presses for working metal or metal carbides, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.99 .50 | --- Other, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8462.99 .60 | --- Other, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.63 | Other machine-tools for working metal or cermets, without removing material. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8463.10 | - Draw-benches for bars, tubes, profiles, wire or the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8463.10 .11 | - - - Wire-drawing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.10.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.10 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.20 | - Thread rolling machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8463.20.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.20 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.30 | - Machines for working wire: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8463.30.11 | --- Wire-drawing machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.30.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.30.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8463.90.11 | ---Riveting machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8463.90.21 | ---Riveting machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8463.90.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.64 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8464.10 | - Sawing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8464.10.11 | -- - For sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B- 126] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.10.12 | -- - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.10.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.20 | - Grinding or polishing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8464.20.11 | -- - Grinding, polishing and lapping machines for processing of semiconductor wafers [ITA1/A-127] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.20.12 | -- - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.20.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8464.90.11 | -- - Dicing machines for scribing or scoring semiconductor wafers [ITA1/A-128] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.90.12 | -- - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.90.13 | -- - Other, for working stone, ceramic, concrete, asbestos-cement or like mineral materials | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8464.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.65 | Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.10 | - Machines which can carry out different types of machining operations without tool change between such operations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.10.10 | - - Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.10.20 | -- Not electrically operated: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.91 | -- Sawing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.91.10 | - - - For scoring PCB/PWBs or PCB/PWB substrates [ITA/2 (AS2)], electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.91.20 | --- Other, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.91 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.92 | -- Planing, milling or moulding (by cutting) machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.92.10 | -- - For routing PCB/PWBs or PCB/PWB substrates, accepting router bits with a shank diameter not exceeding 3.175 mm , for scoring PCB/PWBs or PCB/PWB substrates [ITA/2 (AS2)] | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.92.20 | --- Other, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8465.92.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.93 | -- Grinding, sanding or polishing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.93.10 | --- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.93.20 | -- - Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.94 | -- Bending or assembling machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.94.10 | --- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.94.20 | --- Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.95 | -- Drilling or morticing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.95.10 | -- - Drilling machines for the manufacture of PCB/PWBs, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm [ITA/2 (AS2)] | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.95.20 | --- Morticing machines, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.95.30 | --- Other, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.95 .90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.96 | -- Spliting, slicing or paring machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.96.10 | --- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.96.20 | --- Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8465.99.10 | --- Woodworking presses, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.99.20 | -- - Woodworking presses, not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.99.30 | --- Lathes, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.99 .40 | --- Lathes, not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.99 .50 | -- - Machines for deburring the surfaces of PCB/PWBs during manufacturing; for scoring PCB/PWBs or PCB/PWB substrates; laminating presses for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.99.60 | --- Other, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8465.99.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.66 | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65 , including work or tool holders, selfopening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.10 | - Tool holders and self-opening dieheads: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.10.10 | - - For the machine-tools of subheadings 8456.99 .20, $8456.99 .30,8456.99 .40,8460.31 .10,8465.91 .10$, $8465.92 .10,8465.95 .10$ and 8465.99 .50 [ITA/2 (AS2]) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8466.10.20 | -- For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B130]; parts for lasercutters for cutting tracks in semiconductor production by laser beam [ITA1/B133]; parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.20 | - Work holders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.20.10 | - - For the machine-tools of subheadings 8456.99 .20, $8456.99 .30,8456.99 .40,8460.31 .10,8465.91 .10$, $8465.92 .10,8465.95 .10$ and 8465.99 .50 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.20 .20 | - - For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B130]; parts of lasercutters for cutting contacting tracks in semiconductor production by laser beam [ITA1/B-133]; parts of machines for bending, folding and straiahtening semiconductor leads [ITA1/B-157] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.20 .30 | - - For apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-153,B-169] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.30 | - Dividing heads and other special attachments for machine-tools: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.30 .10 | - - For the machine-tools of subheadings 8456.99 .20, $8456.99 .30,8456.99 .40,8460.31 .10,8465.91 .10$, $8465.92 .10,8465.95 .10$ and 8465.99 .50 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.30.20 | -- For machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B130]; parts of lasercutters for cutting contacting tracks in semiconductor production by laser beam [ITA1/B-133]; parts of machines for bending, folding and straightening semiconductor leads [ITA1/B-157]; parts of apparatus for stripping or cleaning semiconductor wafers [ITA1/B-135] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.30.30 | - - For apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-153, B-169] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.30 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.91 | -- For machines of heading 84.64: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8466.91.10 | -- - Parts of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips [ITA1/B-129]; parts of grinding, polishing and lapping machines for processing of semiconductor wafers [ITA1/A-131]; parts of dicing machines for scribing or scoring semiconductor wafers [ITA1/B130]; parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat nanel displavs [ITA1/B-153. B-1691 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.91 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.92 | -- For machines of heading 84.65: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.92.10 | -- - For machines of subheading 8465.91 .10, $8465.92 .10,8465.95 .10$ or 8465.99 .50 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.92 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.93 | -- For machines of headings 84.56 to 84.61: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.93.10 | -- - For machines of subheadings 8456.10.10 [ex ITA1/A-134, ex B-133], 8456.91.00 [ITA1/A- 136] and 8456.99.10 [ex ITA1/A-132, B-135] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.93.20 | -- - For machines of subheadings 8456.99.20, 8456.99.30, 8456.99.40 and 8460.31.10 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.93 .30 | -- - Jigs and fixtures used only for the assembly of road vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.93 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.94 | -- For machines of heading 84.62 or 84.63: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8466.94 .10 | -- - Jigs and fixtures used only for the assembly of road vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.94.20 | -- - Parts of machines for bending, folding and straightening semiconductor leads [ITA1/B- 157] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8466.94 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.67 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or nonelectric motor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Pneumatic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.11 | -- Rotary type (including combined rotarypercussion): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.11.10 | --- Drilling or boring machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.11.20 | --- Grinding machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.19.10 | -- - Drilling or boring machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.19.20 | --- Concrete vibrators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - With self-contained electric motor: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.21 .00 | -- Drills of all kinds | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.22.00 | -- Saws | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.29.10 | -- - Grinders | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8467.29.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other tools: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.81.00 | -- Chain saws | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.89 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.89.10 | -- - Circular saws; concrete vibrators; grinding machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.89.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8467.91.00 | -- Of chain saws | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.92.00 | -- Of pneumatic tools | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8467.99.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.68 | Machinery and apparatus for soldering, brazing, or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8468.10.00 | - Hand-held blow pipes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8468.20 | - Other gas-operated machinery and apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8468.20.10 | - - Hand-operated gas welding, brazing or cutting appliances for metal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8468.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8468.80 .00 | - Other machinery and apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8468.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of hand-operated gas welding, brazing or cutting appliances for metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8468.90.11 | --- Of goods of subheadings 8468.10.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8468.90.12 | -- - Of goods of subheading 8468.20.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8468.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.69 | Typewriters other than printers of heading 84.71; word-processing machines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Automatic typewriters and word-processing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8469.11.00 | -- Word-processing machines [ITA1/A-002] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8469.12.00 | -- Automatic typewriters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8469.20 .00 | - Other typewriters, electric | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8469.30.00 | - Other typewriters, non-electric | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.70 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8470.10.00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions [ITA1/A-003] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Other electronic calculating machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8470.21 .00 | -- Incorporating a printing device [ITA1/A-004] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8470.29 .00 | - - Other [ITA1/A-005] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8470.30 .00 | - Other calculating machines [ITA1/A-006] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8470.40 .00 | - Accounting machines [ITA1/A-007] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8470.50 .00 | - Cash registers [ITA1/A-008] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8470.90 | - Other: [ITA1/A-009] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8470.90.10 | -- Postage-franking machines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8470.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.71 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.10.00 | - Analogue or hybrid automatic data processing machines [ITA1/A-010] [ex ITA1/B-194] [ITA1/B-191] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.30 | - Portable digital automatic data processing machines, weighing not more than 10 kg , consisting of at least a central processing unit, a keyboard and a display: [ITA1/A-011] [ITA/B-191] [ex ITA1/B-194] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.30.10 | -- Palmtop | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.30 .20 | -- Laptop | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.30 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other digital automatic data processing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.41 | - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:[ITA1/A-012] [ex ITA1/B-194] [ITA1/B-191] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.41 .10 | -- - Personal computers excluding portable computers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.41 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.49 | - - Other, presented in the form of systems: [ITA1/A013] [ITA1/B-191] [ex ITA1/B- 194] [ex(ITA/B-193] [ITA1/B-198] [(ITA1/B-200] [ex ITA1/B-198] [ex ITA1/B-196] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.49 .10 | -- Personal computers excluding portable computers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.49.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.50 | - Digital processing units other than those of subheading 8471.41 or 8471.49 , whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units: [ITA1/A-014] [ITA1/B-191] [ex ITA1/B192, B-194] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.50 .10 | -- Processing units for personal and portable computers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 8471.50 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60 | - Input or output units, whether or not containing storage units in the same housing: [ITA1/A-015] [ex ITA/B-194, B-195] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.60 .11 | -- Dot matrix printers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60 .12 | -- Ink-jet printers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60 .13 | -- Laser printers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60.19 | -- Other printers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60 .21 | -- Computer terminals or monitors, colour, excluding closed circuit television monitors | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60.29 | -- Other computer terminals or monitors, excluding closed circuit television monitors | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60.30 | -- Computer keyboards | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60 .40 | - - X-Y coordinate input devices, including mouse, light pens, joysticks, track balls, and touch sensitive screens | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60.50 | -- Plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-198] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60 .60 | - - Projection type flat panel display units used with automatic data processing machines which can display digital information generated by the central processing unit [ITA1/B- 200] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.60.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.70 | - Storage units: [ITA1/A-016] [ex ITA/B-194] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.70.10 | -- Floppy disk drives | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.70 .20 | -- Hard disk drives | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.70 .30 | -- Tape drives | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.70 .40 | - - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives [ITA1/B-196] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.70 .50 | - - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology, including Bernoulli Box, Syquest, or Zipdrive cartridge storage units [ITA1/B-201] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.70 .91 | --- Backup management systems | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.70 .99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.80 | - Other units of automatic data processing machines: [ITA1/A-017] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.80.10 | -- Control units [ITA1/B-194] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.80 .20 | -- Adaptor units [ITA1/B-194] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.80.30 | -- Gateways including VoIP [ITA1/B-194] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.80 .40 | - - Data routers [ITA1/B-194] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.80 .50 | -- Wireless bridges and routers [ITA1/B-194] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.80 .60 | -- Firewalls | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.80 .70 | -- Sound cards [ITA1/B-202] and video cards | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 8471.80 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.90 | - Other: [ITA1/A-018] [ex ITA1/B-194] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8471.90.10 | -- Bar code readers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.90.20 | - - Optical character readers, document or image scanners | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.90.30 | - - Card readers, card punches; tabulators; statistical machines of a kind operated in conjunction with punched card; computer peripheral units | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.90.40 | -- Other auxiliary machines for use with statistic machines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8471.90.90 | - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.72 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coinsorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8472.10 | - Duplicating machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8472.10.10 | -- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.10.20 | -- Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.20 | - Addressing machines and address plate embossing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8472.20.10 | -- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.20 .20 | -- Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.30 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8472.30.10 | -- Electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.30.20 | -- Not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8472.90.10 | -- Automatic teller machines [ITA1/A-019] | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.90 .20 | -- Electronic fingerprint identification system | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.90.30 | -- Other, electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8472.90.90 | -- Other, not electrically operated | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.73 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8473.10 | $\begin{aligned} & \text {-Parts and accessories of the machines of heading } \\ & \text { 84.69: } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8473.10.10 | -- Printed circuit assemblies for word-processing [ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | $\begin{aligned} & \text { - Parts and accessories of the machines of heading } \\ & \text { 84.70: } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8473.21 .00 | -- Of electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00 [ITA1/A-020] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.29.00 | -- Other [ITA1/A-021] [ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.30 | - Parts and accessories of the machines of heading 84.71: [ITA1/A-022] [ex ITA1/B-194] [ex ITA/B-202],(ITA1/B-199] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8473.30.10 | -- Assembled printed circuit boards | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.30.20 | -- Black ink-filled cartridges for computer printers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.30.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.40 | $\begin{aligned} & \text { - Parts and accessories of the machines of heading } \\ & \text { 84.72: } \\ & \hline \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8473.40 .11 | -- - Parts including printed circuit assemblies for automatic teller machines [ITA1/B- 199] [ex 8473.40 (parts of ATM) (ITA/2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.40 .19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.40 .20 | -- For non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.50 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72: [ITA1/A-023] [ITA1/B-199] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For electrically operated machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8473.50 .11 | -- - Suitable for use of machines with heading 84.71 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.50.19 | -- - Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For non-electrically operated machines |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8473.50 .21 | -- - Suitable for use of machines with heading 84.71 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8473.50.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.74 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.10 | - Sorting, screening, separating or washing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.10 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.20 | - Crushing or grinding machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.20 .11 | --- For stone | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.20 .19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 8474.20.21 | -- - For stone | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.20.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mixing or kneading machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.31 | -- Concrete or mortar mixers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.31.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.31.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.32 | -- Machines for mixing mineral substances with bitumen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.32.11 | -- - - Machines for mixing mineral substances with bitumen, having capacity not exceeding $80 \mathrm{t} / \mathrm{hr}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.32.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.32.21 | -- - - Machines for mixing mineral substances with bitumen, having capacity not exceeding $80 \mathrm{t} / \mathrm{hr}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.32.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.39.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.39.20 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.80.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.80.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8474.90.10 | -- Of electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8474.90.20 | -- Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.75 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8475.10 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8475.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8475.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Machines for manufacturing or hot working glass or glassware: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8475.21.00 | - - Machines for making optical fibres and preforms thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8475.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8475.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8475.90.10 | -- Of electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8475.90.20 | -- Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.76 | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. - |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Automatic beverage-vending machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8476.21 .00 | -- Incorporating heating or refrigerating devices | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8476.29 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8476.81.00 | -- Incorporating heating or refrigerating devices | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8476.89.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8476.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8476.90.10 | -- Of electrically operated machines incorporating heating or refrigerating devices 8476.90.90 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8476.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.77 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.10 | - Injection-moulding machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.10.10 | - - For moulding rubber: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For moulding plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.10.31 | --- P.V.C. injection moulding machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.10.32 | -- - Encapsulation equipment for assembly of semiconductors [ITA1/B-137] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.10.39 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.20 | - Extruders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.20 .10 | -- For extruding rubber | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.20 .20 | -- For extruding plastics | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.30 | - Blow moulding machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.30.10 | -- For moulding rubber | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.30.20 | -- For moulding plastics | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.40 | - Vacuum moulding machines and other thermoforming machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.40.10 | -- For moulding or forming rubber | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For moulding or forming plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.40.21 | -- - Encapsulation equipment for assembly of semiconductors [ITA1/B-137,B-144] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.40.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machinery for moulding or otherwise forming: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.51.00 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.59.10 | -- - For rubber | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - For plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.59.21 | -- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.59.22 | -- - - Encapsulation equipment for assembly of semiconductors [ITA1/B-137, B-144] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.59.29 | -- - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.80 | - Other machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.80.10 | -- For rubber, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8477.80.20 | -- For rubber, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For plastics, electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.80.31 | -- - Lamination presses for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.80.39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.80 .40 | -- For plastics, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.90.10 | - - Of electrically operated machines for working rubber or for the manufacture of products from rubber | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.90.20 | -- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Of electrically operated machines for working plastics or for the manufacture of products from plastic materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8477.90.31 | -- - Parts of encapsulation equipment for assembly of semiconductors [ITA1/B-138,B-155] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.90.32 | -- - Parts of lamination presses for the manufacture of PCB/PWBs; parts for machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings [ITA/2 (AS)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.90.39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8477.90.40 | -- Of non-electrically machines for working plastics or for the manufacture of products from plastic materials | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.78 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8478.10 | - Machinery: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8478.10.11 | --- Cigar or cigarette making machines | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8478.10.19 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8478.10.21 | --- Cigar or cigarette making machines | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8478.10.29 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8478.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8478.90.10 | -- Of electrically operated machines | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8478.90.20 | -- Of non-electrically operated machines | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.79 | Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.10 | - Machinery for public works, building or the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.20 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.20.11 | -- - Machinery for making palm oil | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.20.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.20.21 | --- Machinery for making palm oil | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.20.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.30 | - 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: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.30.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.30 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.40 | - Rope or cable-making machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.40.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.40 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.50 | - Industrial robots, not elsewhere specified or included: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.50 .10 | - - Automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices (ITA1/B-139] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.50.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.60.00 | - Evaporative air coolers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machines and mechanical appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.81 | - - For treating metal, including electric wire coilwinders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.81.10 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.81.20 | --- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.82 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.82.11 | -- - - Apparatus for the regeneration of chemical solutions used in the manufacture of $\mathrm{PCB} / \mathrm{PWB}$ [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.82.12 | -- - - Machinery for the manufacture of medicine or for laboratory use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.82.19 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Not electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.82.21 | --- - Apparatus for the regeneration of chemical solutions used in the manufacture of $\mathrm{PCB} / \mathrm{PWB}$ [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.82.29 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.89 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8479.89.10 | -- - Apparatus for growing or pulling monocrystal semiconductor boules [ITA1/A-140]; apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168]; die attach apparatus, tape automated bonders, wire bonders [ITA1/B-143] and encapsulation equipment for assembly of semiconductors [ITA1/B-144, B-137]; epitaxial deposition machines for semiconductor wafers [ITA1/A-145]; spinners for coating photographic emulsions on semiconductor wafers [ITA1/B-148]; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices [ITA1/B-139] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.89.20 | -- - Chemical vapour deposition apparatus for flat panel display production; automated machines for the transport, handling and storage of $\mathrm{PCB} / \mathrm{PWBs}$ or PCAs; lamination presses for the manufacture of PCB/PWBs; machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of PCB/PWBs; spinners for coating photosensitive emulsions on flat panel display substrates; equipment for mechanically cleaning the surfaces of PCB/PWBs during manufacturing; automated machines for the placement or the removal of components or contact elements on semiconductor materials, $\mathrm{PCB} / \mathrm{PWBs}$ or other substrates; registration equipment for the alignment of PCB/PWBs or PCAs in the manufacturing process; apparatus for spot application of liquids, soldering pastes, solder ball, adhesives or sealants to PCB/PWBs or their components; apparatus for the application of dry film or liquid photo resist, | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.89.30 | --- Other, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.89.40 | --- Other, not-electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8479.90.10 | -- Of goods of subheading 8479.89.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.90.20 | -- Of goods of subheading 8479.89.20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.90 .30 | -- Of other electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8479.90.40 | -- Of non-electrically operated machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.80 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| 8480.10.00 | - Moulding boxes for metal foundry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.20 .00 | - Mould bases | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.30 .00 | - Moulding patterns | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Moulds for metal or metal carbides: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8480.41.00 | -- Injection or compression types | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.49.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.50.00 | - Moulds for glass | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.60 | - Moulds for mineral materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8480.60 .10 | -- Moulds for concrete | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.60.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Moulds for rubber or plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8480.71 | - - Injection or compression types: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8480.71.10 | -- - Moulds for the manufacture of soles | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.71.20 | -- - Moulds for manufacture of semiconductor devices [ITA1/A-169] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.71 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.79 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8480.79.10 | --- Moulds for the manufacture of soles | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8480.79.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.81 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.10 | - Pressure-reducing valves |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.10.10 | -- Of iron or steel | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of copper or copper alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.10.21 | -- - Of 25 mm or less in internal diameter | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.10.22 | --- Of more than 25 mm in internal diameter | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.10 .30 | -- Of other metals | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of plastic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.10.41 | -- Of not less than 10 mm and not exceeding 25 mm in internal diameter | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.10.49 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.10 .90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.20 | - Valves for oleohydraulic or pneumatic transmissions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of iron or steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.20 .11 | -- - Magnetic valves for doors of passenger cars or buses | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.20.19 | --- Other: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of copper or copper alloys |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.20 .21 | --- Of 25 mm or less in internal diameter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.20 .22 | --- Exceeding 25 mm in internal diameter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.20 .30 | -- Of other metals: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.20 .41 | -- Of not less than 10 mm and not exceeding 25 mm in internal diameter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.20 .49 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8481.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30 | - Check (nonreturn) valves |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of iron or steel: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.30.11 | -- - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30.19 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of copper or copper alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.30 .21 | --- Of 25 mm or less in internal diameter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30 .22 | --- Exceeding 25 mm in internal diameter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30 .23 | -- - Other cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of other metals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.30 .31 | -- - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30 .39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.30 .41 | -- - Of not less than 10 mm and not more than 25 mm in internal diameter | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30 .42 | -- - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30 .49 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.30 .91 | -- - Cast valves of swing check-valve type with a diameter of valve inlet of 40 mm to 600 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.30.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.40 | - Safety or relief valves: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.40 .10 | -- Of iron or steel alloys: | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of copper or copper alloys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.40.21 | -- - Not exceeding 25 mm in internal diameter | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.40 .22 | ---Exceeding 25 mm in internal diameter | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.40.29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.40 .30 | -- Of other metals | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.40 .41 | - - Of not less than 10 mm and not exceeding 25 mm in internal diameter | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.40 .49 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.40 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80 | -- Other appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Valves for inner tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.80 .11 | --- Of copper or copper alloys | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80 .12 | --- Of other materials tyres: | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Valves for tubeless |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.80.13 | --- Of copper or copper alloys | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.14 | -- - Of other materials | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- LPG cylinder valves of copper or copper alloys, having the following dimensions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8481.80.21 | -- - Having inlet and outlet internal diameters not exceeding 2.5 cm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.22 | -- - Having inlet or outlet internal diameter exceeding 2.5 cm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.30 | - - Cocks or valves, whether or not fitted with piezoelectric igniters for gas stoves and ranges | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80 .40 | - - Soda water bottle valves; gas operated beer dispensing units | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80 .50 | -- Mixing taps and valves | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80 .60 | -- Water pipeline valves | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80 .70 | -- Hog nipple waterers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.85 | -- Nipple joint valves | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.80.91 | --- Ball valves | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Gate valves, manually operated, of iron or steel, having the following dimensions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.80.92 | -- - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.93 | -- - - Having inlet and outlet internal diameters of more than 40 cm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.94 | --- Manifold valves | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.95 | --- Pneumatically controlled valves | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other valves of plastics, having the following dimensions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.80.96 | -- - - Having inlet and outlet diameters of not less than 1 cm but not more than 2.5 cm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.97 | -- - - Having inlet and outlet diameters of not less than 1 cm but more than 2.5 cm | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.98 | -- - Other, operated by hand, weighing less than 3 kg , surface treated or made of stainless steel or nickel | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.80.99 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.90.10 | - - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8481.90.21 | --- Bodies, for water taps | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.90.22 | -- - Bodies, for liquefied petroleum gas (LPG) cylinder valves | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.90.23 | --- Bodies, other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.90.29 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.90.30 | - - Valve bodies or stems of inner tube or tubeless tyre valves | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.90.40 | -- Valve cores of inner tube or tubeless tyre valves | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8481.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84.82 | Ball or roller bearings. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8482.10.00 | - Ball bearings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8482.30 .00 | - Spherical roller bearings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8482.40.00 | - Needle roller bearings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8482.50 .00 | - Other cylindrical roller bearings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8482.80.00 | - Other, including combined ball/roller bearings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8482.91 .00 | -- Balls, needles and rollers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8482.99.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.83 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings, gears and gearing; ball or roller screws; gear-boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.10 | - Transmission shafts (including cam shafts and crank shafts) and cranks: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.10.10 | -- For earth moving machinery | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- For engines of vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.10 .21 | -- - For engines of vehicles of heading 87.01 except 8701.10 or 8701.90 | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8483.10 .22 | -- - For engines of vehicles of subheading 8701.10 or 8701.90 (for agricultural purposes) | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8483.10.23 | --- For engines of vehicles of heading 87.11 | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8483.10.24 | --- For engines of other vehicles of Chapter 87 | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- For marine propulsion engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.10 .31 | --- Of an output not exceeding 22.38 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.10 .39 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.10 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8483.20 | - Bearing housings, incorporating ball or roller bearings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.20 .10 | -- For earth moving machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.20.20 | -- For motor vehicles | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 8483.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.30 | - Bearing housings, not incorporating ball or roller bearings, plain shaft bearings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.30.10 | -- For earth moving machinery | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.30.20 | -- For motor vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8483.30 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.40 | - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- For engines of vehicles of Chapter 87: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.40.11 | -- - For engines of vehicles of heading 87.01 except subheading 8701.10 or 8701.90 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8483.40.12 | -- - For engines of vehicles of subheading 8701.10 or 8701.90 (for agricultural purposes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8483.40.13 | --- For engines of vehicles of heading 87.11 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8483.40.14 | -- - For engines of other vehicles of Chapter 87 | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- For marine propulsion engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.40.21 | --- Of an output not exceeding 22.38 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.40.29 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.40.30 | -- For the engines of earth moving machines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.40 .90 | -- For other engines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8483.50 .00 | - Flywheels and pulleys, including pulley blocks | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.60 .00 | - Clutches and shaft couplings (including universal joints) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.90 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Parts of goods of subheading 8483.10: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.90.11 | $\underset{8701.10}{--- \text { For pedestrian controlled tractors of subheading }}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.90.12 | -- - For agricultural tractors of subheading 8701.90 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.90.13 | --- For other tractors of heading 87.01 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.90.14 | --- For goods of heading 87.11 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8483.90.15 | --- For other goods of Chapter 87 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8483.90.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8483.90.91 | -- - For pedestrian controlled tractors of subheading 8701.10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.90.92 | -- - For agricultural tractors of subheading 8701.90 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.90.93 | --- For other tractors of heading 87.01 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8483.90.94 | --- For goods of heading 87.11 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8483.90.95 | -- - For other goods of Chapter 87 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8483.90.99 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84.84 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8484.20.00 | - Mechanical seals | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8484.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{aligned} & 2022 \text { and } \\ & \text { subsequent } \end{aligned}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84.85 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8485.10.00 | Ships' or boats' propellers and blades therefor | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8485.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8485.90 .10 | -- Oil seal rings | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8485.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85 | ELECTRICAL MACHINERY AND EQUIPMENT; AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS,TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 85.01 | Electric motors and generators (excluding generating sets). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.10 | - Motors of an output not exceeding 37.5 W: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- DC motors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.10.11 | --- Stepper motors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.10.12 | - - - Spindle motors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.10.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other motors including universal (AC/DC) motors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.10.91 | --- Stepper motors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.10.92 | -- - Spindle motors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.10.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.20 | - Universal AC/DC motors of an output exceeding 37.5 W : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.20 .10 | -- Of an output not exceeding 1 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.20 .20 | -- Of an output exceeding 1 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other DC motors; DC generators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.31 | -- Of an output not exceeding 750 W : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.31.10 | -- - Motors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.31.20 | --- Generators | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.32 | -- Of an output exceeding 750 W but not exceeding 75 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - - Motors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.32.11 | --- - Of an output not exceeding 10 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.32.12 | -- - - Of an output exceeding 10 kW but not exceeding 37.5 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.32.19 | --- - Of an output exceeding 37.5 kW | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Generators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.32.21 | --- Of an output not exceeding 10 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.32 .22 | -- - - Of an output exceeding 10 kW but not exceeding 37.5 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.32.29 | --- - Of an output exceeding 37.5 kW | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.33 | -- Of an output exceeding 75 kW but not exceeding 375 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.33 .10 | -- - Motors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.33.20 | --- Generators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8501.34 | -- Of an output exceeding 375 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.34.10 | --- Motors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Generators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.34.21 | ---- DC generators of an output 10,000 kW or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.34 .29 | -- - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.40 | - Other AC motors, single-phase: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.40 .10 | -- Of an output not exceeding 1 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.40.20 | -- Of an output exceeding 1 kW | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other AC motors, multi-phase: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.51.00 | -- Of an output not exceeding 750W | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.52 | -- Of an output exceeding 750 W but not exceeding 75 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.52.10 | -- - Of an output not exceeding 1 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.52.20 | --- Of an output exceeding 1 kW but not exceeding 37.5 kW | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.52.30 | --- Of an output exceeding 37.5 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.53.00 | -- Of an output exceeding 75 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - AC generators (alternators): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.61 | - - Of an output not exceeding 75 kVA |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.61 .10 | -- - Of an output not exceeding 12.5 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.61 .20 | --- Of an output exceeding 12.5 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8501.62.00 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.63.00 | - - Of an output exceeding 375 kVA but not exceeding 750 kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.64 | -- Of an output exceeding 750 kVA : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8501.64 .10 | --- Generators of an output 10,000 kVA or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8501.64 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.02 | Electric generating sets and rotary converters. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8502.11.00 | - - Of an output not exceeding 75 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8502.12 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8502.12 .10 | -- - Of an output not exceeding 125 kVA | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.12 .90 | --- Of an output exceeding 125 kVA | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.13.00 | -- Of an output exceeding 375 kVA | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.20 | - Generating sets with spark-ignition internal combustion piston engines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8502.20 .10 | -- Of an output not exceeding 75 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8502.20.20 | - - Of an output exceeding 75 kVA but not exceeding 100 kVA | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.20.30 | - - Of an output exceeding 100 kVA but not exceeding $10,000 \mathrm{kVA}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.20.40 | -- Of an output exceeding 10,000 kVA | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other generating sets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8502.31 | -- Wind-powered: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8502.31.10 | --- Of an output not exceeding 10,000 kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.31 .90 | -- - Of an output exceeding 10,000 kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8502.39.10 | --- Of an output not exceeding 10kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.39.20 | - - - Of an output exceeding 10 kVA but not exceeding $10,000 \mathrm{kVA}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.39.30 | -- - Of an output exceeding 10,000 kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8502.40 .00 | - Electric rotary converters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.03 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8503.00.10 | - Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output $10,000 \mathrm{~kW}$ or more | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8503.00.90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Liquid dielectric transformers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.21 | -- Having a power handling capacity not exceeding 650 kVA: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.21.10 | -- - Step-voltage regulators; instrument transformers with handling capacity not exceeding 5 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.21.91 | --- - Having a power handling capacity exceeding 10 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.21.99 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.22 | - - Having a power handling capacity exceeding 650 kVA but not exceeding $10,000 \mathrm{kVA}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Step-voltage regulators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.22.11 | -- - - Of a high side voltage of 66,000 volts or more | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.22.19 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.22.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.23 | - - Having a power handling capacity exceeding $10,000 \mathrm{kVA}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.23.10 | -- - Having a power handling capacity not exceeding 15,000 kVA | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.23 .20 | - - Having a power handling capacity exceeding $15,000 \mathrm{kVA}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other transformers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.31 | - - Having a power handling capacity not exceeding 1 kVA: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.31.10 | --- Instrument potential transformers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.31.20 | --- Instrument current transformers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.31.30 | --- Flyback transformers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.31.40 | --- Intermediate frequency transformers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

## Annex 1 Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8504.31.50 | -- - Step up/down transformers, slide regulators, stabilisers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.31.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.32 | - - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.32.10 | -- - Instrument transformers, (potential and current) of a power handling capacity not exceeding 5 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.32.20 | -- - Used with toys, scale models or similar recreational models | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.32.30 | --- Other, high frequency | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.32.91 | -- - - Of a power handling capacity not exceeding 10 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.32.99 | --- - Of a power handling capacity exceeding 10 kVA | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.33 | - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.33.10 | --- Of high side voltage of 66,000 volts or more | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.33.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.34 | -- Having a power handling capacity exceeding 500 kVA: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Having a power handling capacity not exceeding $15,000 \mathrm{kVA}:$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.34.11 | --- - Having a power handling capacity exceeding $10,000 \mathrm{kVA}$ or of high side voltage of 66,000 volts or more | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.34.19 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.34 .20 | - - Having a power handling capacity exceeding $15,000 \mathrm{kVA}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8504.40 | - Static converters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Static converters for automatic data processing machines and units thereof, and telecommunications apparatus: [ITA1/A-024] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.40.11 | ---UPS | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.40.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.40.20 | -- Battery chargers having a rating exceeding 100 kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.40 .30 | -- Other rectifiers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.40.40 | -- Other inverters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.40.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.50 | - Other inductors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Having a power handling capacity exceeding of 2,500 kVA but not exceeding 10,000 kVA: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.50.11 | - - - Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus [ITA1/A-025] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.50 .12 | --- Other chip type fixed inductors [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.50 .19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

nnex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - - Having a power handling capacity exceeding 10,000 kVA: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.50.21 | -- - Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.50.22 | --- Other chip type fixed inductors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.50.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.50.91 | --- Chip type fixed inductors [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.50.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8504.90 .10 | -- Of goods of subheading of 8504.10.00 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.90.20 | - - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.11 [ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.90.30 | - - For electrical transformers of capacity not exceeding $10,000 \mathrm{kVA}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.90.40 | -- For electrical transformers of capacity exceeding 10,000 kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.90 .50 | -- Other, for inductors of capacity not exceeding $2,500 \mathrm{kVA}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.90 .60 | - - Other, for inductors of capacity exceeding 2,500 kVA | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8504.90.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnetsafter magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Permanent magnets and articles intended to become permanent magnets after magnetisation: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8505.11.00 | -- Of metal | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8505.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8505.20 .00 | - Electro-magnetic couplings, clutches and brakes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8505.30.00 | - Electro-magnetic lifting heads | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8505.90 | - Other, including parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8505.90 .10 | - - Electro magnetic or permanent magnet chucks, clamps and similar holding devices | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8505.90.20 | -- Parts of goods of subheading 8505.20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8505.90.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.06 | Primary cells and primary batteries. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8506.10 | - Manganese dioxide: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8506.10.10 | -- Having external volume not exceeding $300 \mathrm{~cm}^{3}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8506.10 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8506.30 .00 | - Mercuric oxide | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8506.40 .00 | - Silver oxide | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8506.50 .00 | - Lithium | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8506.60 | - Air-zinc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8506.60 .10 | -- Having external volume not exceeding $300 \mathrm{~cm}^{3}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8506.60 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8506.80 | - Other primary cells and primary batteries: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Zinc carbon: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8506.80.11 | -- - Having external volume not exceedina $300 \mathrm{~cm}^{3}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8506.80 .19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8506.80.91 | -- - Having external volume not exceeding $300 \mathrm{~cm}^{3}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8506.80 .99 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8506.90.00 | - Parts | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.07 | 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\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8507.10.91 | -- - Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8507.10.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8507.20 | - Other lead-acid accumulators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8507.20 .10 | -- Of a kind used for aircraft | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8507.20 .91 | -- - Having a voltage of 6 or 12 V and a discharge capacity not exceeding 200 AH | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8507.20 .99 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8507.30 | - Nickel-cadmium: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8507.30.10 | -- Of a kind used for aircraft | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.30 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8507.40 | - Nickel-iron: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8507.40 .10 | -- Of a kind used for aircraft | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.40 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8507.80 | - Other accumulators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8507.80.10 | - - Lithium ion accumulators [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.80 .20 | -- Of a kind used for aircraft | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.80 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Plates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8507.90 .11 | -- Of goods of subheading 8507.10 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.90.19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.90 .20 | -- Of a kind used for aircraft | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.90 .30 | -- Other, battery separators in sheets, rolls or cut to size of materials other than PVC | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8507.90.90 | -- Other, including other types of separators | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8509.10.00 | - Vacuum cleaners, including dry and wet vacuum cleaners | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8509.20 .00 | - Floor polishers | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8509.30.00 | - Kitchen waste disposers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8509.40 .00 | - Food grinders or mixers; fruit or vegetable juice extractors | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8509.80.00 | - Other appliances | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8509.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8509.90 .10 | -- Of goods of subheading 8509.10.00 or 8509.20.00 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8509.90.20 | -- Of goods of subheading 8509.30.00, 8509.40.00 or 8509.80.00 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8510.10.00 | - Shavers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8510.20 .00 | - Hair clippers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8510.30.00 | - Hair-removing appliances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8510.90.00 | - Parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.11 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.10 | - Sparking plugs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.10.10 | -- Suitable for aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.10.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.20 | - Ignition magnetos; magneto-dynamos; magnetic flywheels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.20 .10 | - Suitable for aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.20 .20 | - - Other unassembled ignition magnetos and unassembled magneto-dynamos | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.20 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.30 | - Distributors; ignition coils: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.30 .10 | -- Suitable for aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.30 .20 | -- Other unassembled distributors and unassembled ignition coils | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.30 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.40 | - Starter motors and dual purpose starter-generators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.40 .10 | -- Suitable for aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.40 .20 | - - Other unassembled starter motors | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8511.40 .30 | -- Starter motors for vehicles of heading 87.01 to 87.05 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.40 .40 | -- Other, not fully assembled | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.40 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.50 | - Other generators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.50 .10 | -- Suitable for aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.50 .20 | -- Other unassembled alternators | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.50 .30 | - - Other alternators for vehicles of headings 87.01 to 87.05 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.50 .40 | -- Other, not fully assembled | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.50 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.80 | - Other equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.80 .10 | -- Suitable for aircraft engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.80 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.90 .10 | -- Of goods for aircraft engines | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8511.90 .21 | --- For sparking plugs | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.90.22 | -- - Contact points | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8511.90.29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.12 | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8512.10.00 | - Lighting or visual signalling equipment of a kind used on bicycles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8512.20 | - Other lighting or visual signalling equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8512.20 .10 | -- For motor cars, assembled | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8512.20 .20 | - - Unassembled lighting or visual signaling equipment | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8512.20 .90 | -- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8512.30 | - Sound signalling equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8512.30.10 | -- Horns and sirens, assembled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8512.30.20 | -- Unassembled sound signalling equipment | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8512.30 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8512.40 .00 | - Windscreen wipers, defrosters and demisters | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8512.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8512.90.10 | -- Of goods of subheading 8512.10 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8512.90 .20 | $\begin{aligned} & \hline- \text { Of goods of subheading } 8512.20,8512.30 \text {, or } \\ & 8512.40 \end{aligned}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8513.10 | - Lamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8513.10 .10 | -- Miners cap lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8513.10 .20 | -- Quarrymen's lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8513.10 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and <br> subsequent <br> years$\|$ |
| 8513.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8513.90 .10 | -- Of miners' cap lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8513.90 .20 | -- Of quarrymen's lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8513.90 .30 | -- Reflectors for flashlights; plastic switch slides for flashlights | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8513.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.14 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8514.10 | - Resistance heated furnaces and ovens: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a kind used in industry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8514.10.11 | -- - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-160] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.10.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8514.10.91 | -- - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-160] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.10.99 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.20 | - Furnaces and ovens functioning by induction or dielectric loss: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a kind used in industry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8514.20.11 | -- - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-161] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.20 .12 | -- - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.20 .19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8514.20.91 | - - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-161] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.20 .92 | -- - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.20.99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.30 | - Other furnaces and ovens: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a kind use in industry: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8514.30 .11 | -- - Apparatus for rapid heating of semiconductor wafers [ITA1/B-162] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.30.12 | -- - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.30.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.30 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8514.40 .00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8514.90 .10 | -- Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-163] [ITA1/B-199]; inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers [ITA1/A-165]; apparatus for rapid heating of semiconductor wafers [ITA1/B-164][ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.90 .20 | - - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of $\mathrm{PCB} / \mathrm{PWBs}$ or PCAs <br> [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8514.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.15 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Brazing or soldering machines and apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.11 | -- Soldering irons and guns: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.11.10 | --- Electrical | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.11.90 | --- Other, including laser type | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.19 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.19.10 | -- - Machines and apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.19.20 | --- Other, electrical | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.19.90 | --- Other than electrical (including laser type) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Machines and apparatus for resistance welding of metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.21 .00 | - Fully or partly automatic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.29 .10 | --- Machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.29.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Machines and apparatus for arc (including plasma arc) welding of metals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.31 | -- Fully or partly automatic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.31.10 | --- Machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.31.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.39.10 | --- AC arc welders, transformer type | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.39.20 | --- Machines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.39 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.80 | - Other machines and apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8515.80 .10 | -- Electric machines and apparatus for hot spraying of metals or sintered metal carbides | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.80.20 | -- Die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors [ITA1/B-143] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.80.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8515.90 .10 | -- Of AC arc welders, transformer type | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.90.20 | - - Parts of machine apparatus for soldering components on PCB/PWBs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.90 .30 | - - Parts for die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors (ITA1/B-150/N/L2Y) (E+U) (O) (ITA1/B-199/-/L2Y) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8515.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.16 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.10 | - Electric instantaneous or storage water heaters and immersion heaters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.10 .10 | -- Electric instantaneous water heaters | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.10.20 | -- Electric storage water heaters | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.10 .30 | -- Immersion heaters | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Electric space heating apparatus and electric soil heating apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.21 .00 | -- Storage heating radiators | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.29.00 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Electro-thermic hair-dressing or hand-drying apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.31.00 | -- Hair dryers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.32.00 | -- Other hair-dressing apparatus | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.33.00 | -- Hand-drying apparatus | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.40 | - Electric smoothing irons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.40 .10 | - - Of a kind designed to use steam from industrial boilers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8516.40 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.50 .00 | - Microwave ovens | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.60 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.60 .10 | -- Rice cookers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.60 .20 | -- Ovens | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8516.60 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other electro-thermic appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.71 .00 | -- Coffee or tea makers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.72 .00 | - - Toasters | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.79 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.79.10 | ---Kettles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.79 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.80 | - Electric heating resistors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.80.10 | - For type-founding or type-setting machines; for industrial furnaces | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8516.80.20 | -- Sealed hotplates for domestic appliances | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.80 .30 | -- Other, for domestic appliances | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8516.80.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8516.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8516.90.10 | - - Of heating resistors for type-founding or typesetting machines | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8516.90.20 | $\begin{aligned} & \hline- \text { Of goods of subheading 8516.33, 8516.50, } \\ & 8516.60,8516.71 \text {, or } 8516.79 .10 \\ & \hline \end{aligned}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8516.90 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.17 | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Telephone sets; videophones: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.11.00 | -- Line telephone sets with cordless handsets [ITA1/A-026] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.19 | -- Other: [ITA1/A-027] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.19.10 | -- - Telephone sets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.19.20 | --- Videophones | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Facsimile machines and teleprinters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.21 .00 | -- Facsimile machines [ITA1/A-028] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.22.00 | - - Teleprinters [ITA1/A-029] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.30 | - Telephonic or telegraphic switching apparatus: [ITA1/A-030] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.30.10 | -- Telephonic | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.30.20 | -- Telegraphic | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.50 | - Other apparatus, for carrier-current line systems or for digital line systems: [ITA1/A-031] [ex repeaters (ITA1/B-192] [ex ITA1/B-194] [ex ITA/B-202] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.50 .10 | - - Modems including cable modems and modems cards | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.50 .20 | -- Concentrators or multiplexers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.50.30 | -- Line-man test sets | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.50 .40 | -- Set top boxes which have a communication function [ITA1/B-203] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8517.50 .50 | -- Other apparatus for telephony | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.50 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80 | - Other apparatus: [ITA1/A-032] [ex repeaters [ITA1/B-192] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.80.10 | - - Scramblers, including speech inverters and online cypher equipment | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80 .20 | -- Data security equipment | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80 .30 | -- Encryption devices | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80 .40 | -- Public Key Infrastructure (PKI) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80 .50 | - - Digital Subscriber Line (DSL) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80 .60 | - - Virtual Private Network (VPN) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80.70 | -- Computer Telephony Integration (CTI) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.80.91 | --- For telephonic use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80.92 | -- - For telegraphic use | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.80.99 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.90 | - Parts: [ITA1/A-033] [ex parts of repeaters (ITA1/B192] [ITA1/B-199] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8517.90.10 | -- Printed circuit boards, assembled | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.90 .20 | -- Of telephone sets | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8517.90.90 | - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.18 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.10 | - Microphones and stands therefor: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Microphones: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.10.11 | -- - Microphones having a frequency range of 300 Hz to 3.4 kHz with a diameter of not exceeding 10 mm and a height not exceeding 3 mm , for telecommunication use [ITA1/A- 034] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.10.19 | -- - Other microphones, whether or not with their stands | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.10.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Loudspeakers, whether or not mounted in their enclosures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.21 .00 | -- Single loudspeakers, mounted in their enclosures | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.22.00 | - - Multiple loudspeakers, mounted in the same enclosure | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.29.10 | --- Box assembly speakers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8518.29.20 | -- - Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 kHz with a diameter of not exceeding 50 mm , for telecommunication use [ITA1/A-036] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.29 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.30 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.30.10 | -- Headphones | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.30.20 | -- Earphones | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.30 .30 | -- Combined microphone / speaker sets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.30.40 | -- For line telephone handsets [ITA1/A-035] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.30 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.40 | - Audio-frequency electric amplifiers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.40.10 | - - Audio-frequency electric amplifiers, having 6 or more input signal lines, with or without elements for capacity amplifier | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.40 .20 | -- Electric amplifiers when used as repeaters in line telephony products falling within the Information Technology Agreement (ITA) [ITA1/B-192] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.40.30 | - - Audio frequency amplifiers used as repeaters in telephony other than line telephony [ITA/2] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.40 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.50 | - Electric sound amplifier sets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.50.10 | -- Of an output of 240 W or more | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.50 .20 | -- Sound amplifier sets combined with loudspeaker line for broadcasting, having voltage of 50 V to 100 V | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.50 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8518.90.10 | - - Parts including printed circuit assemblies of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20 [ITA1/B-192] [ITA1/B-199] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.90.20 | -- Parts of goods of subheadings 8518.40.10, 8518.50 .10 and 8518.50 .20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8518.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.19 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8519.10.00 | - Coin- or disc-operated record-players | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other record-players: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8519.21 .00 | -- Without loudspeaker | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.29.00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Turntable (record-decks): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8519.31.00 | - - With automatic record changing mechanism | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.39 .00 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.40 | - Transcribing machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8519.40 .10 | - - For special use in cinematography, television or broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.40.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other sound reproducing apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8519.92.00 | -- Pocket-size cassette-players | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.93 | - - Other, cassette type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8519.93 .10 | -- - For special use in cinematography, television or broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.93.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8519.99.10 | --- Cinematographic sound reproducers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.99.20 | --- For special use in television, broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.99.30 | --- Compact disc players | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8519.99.90 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.20 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8520.10.00 | - Dictating machines not capable of operating without an external source of power | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.20 .00 | - Telephone answering machines [ITA1/A-037] [ITA1/B-199] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other magnetic tape recorders incorporating sound reproducing apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8520.32 | -- Digital audio type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8520.32.10 | -- - For special use in cinematographic, television, broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.32 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.33 | -- Other, cassette-type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8520.33 .10 | - - - For special use in cinematographic, television, broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.33.20 | -- - Pocket size cassette recorders, the dimensions of which do not exceed $170 \mathrm{~mm} \times 100 \mathrm{~mm} \times 45 \mathrm{~mm}$ [ITA/2] | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.33.30 | - - - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power [ITA/2] | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.33 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8520.39 .10 | - - - For special use in cinematographic, television, broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.39.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8520.90 .10 | -- Television, broadcasting, cinematographic sound recording apparatus | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8520.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8521.10 | - Magnetic tape-type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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Schedule of Tariff Commitments
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| HS Code | Description | $\begin{array}{\|l} \hline \text { Base Rate } \\ \text { (2005 MFN) } \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8521.10.10 | -- For special use in cinematographic, television, broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8521.10.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8521.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Laser disc players: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8521.90 .11 | -- - For special use in cinematographic, television, broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8521.90.19 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8521.90 .91 | -- - For special use in cinematographic, television, broadcasting | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8521.90 .99 | --- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8522.10 | - Pick-up cartridges: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8522.10 .10 | -- For special use in cinematographic, television, broadcasting | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.10 .90 | - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8522.90 .10 | - - Printed circuit boards assemblies for television, broadcasting, cinematographic sound recorders and reproducers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90 .20 | - - Printed circuit boards assemblies for telephone answering machines (ITA1/B-199] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90.30 | -- Other printed circuit boards assemblies | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90 .40 | - - Audio or video tapedecks and compact disc mechanisms | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90 .50 | - - Audio or visual reproduction heads, magnetic type; magnetic erasing heads and rods | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8522.90.91 | -- - Other parts and accessories of television, broadcasting, cinematographic sound recorders and reproducers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90 .92 | --- Other parts of telephone answering machines | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90.93 | - - - Other parts and accessories for goods of subheadings $8519.92,8519.93,8519.99$ and headings 85.20 (other than for telephone answering machines) or 85.21 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8522.90.99 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.23 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Magnetic tapes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8523.11 | - - Of a width not exceeding 4 mm : [ITA1/A-038] [ITA1/B-201] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8523.11.10 | --- Computer tape | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8523.11 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.12 | - - Of a width exceeding 4 mm but not exceeding 6.5 mm: [ITA1/A-039] [ITA1/B-201] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8523.12 .10 | -- - Videotape | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.12.20 | --- Computer tape | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.12 .30 | --- UMATIC, BETACAM, DIGITAL tape | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.12 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.13 | -- Of a width exceeding 6.5 mm : [ITA1/A-040] [ITA1/B-201] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8523.13 .10 | --- Videotape | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.13.20 | --- Computer tape | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.13 .30 | -- - UMATIC, BETACAM, DIGITAL tape | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.13 .40 | -- - In pancake form | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.13 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.20 | - Magnetic discs: [ITA1/A-041] [ITA1/B-201] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8523.20 .10 | -- Computer hard disks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.20.20 | -- Video disks | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.20 .30 | -- Other hard disks | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.20 .40 | - - Computer diskettes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.20 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.30 .00 | - Cards incorporating a magnetic stripe | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.90 | - Other: [ITA1/A-042] [ITA1/B-201] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8523.90.10 | -- For video | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.90 .20 | -- For computer use | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8523.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.24 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.10 | - Gramophone records: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.10.10 | -- For educational use only | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.10.90 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Discs for laser reading systems: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.31 | - - For reproducing phenomena other than sound or image: [ITA1/A-043] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.31 .10 | --- For cinematographic film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.31 .90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.32 | -- For reproducing sound only: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.32 .10 | --- For cinematographic film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.32 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8524.39.10 | -- - 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 [ITA1/A- 044]; proprietary format storage (recorded) media [ITA1/B-201] | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.39 .20 | --- For cinematographic film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.39.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.40.00 | - Magnetic tapes for reproducing phenomena other than sound or image [ITA1/A-045] [ITA1/B- 201] | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other magnetic tapes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.51 | -- Of a width not exceeding 4 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.51.10 | --- Videotape | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.51.20 | --- Computer tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.51.30 | --- For cinematographic film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.51 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.52 | -- Of a width exceeding 4 mm but not exceeding 6.5 mm: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.52.10 | --- Videotape | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.52.20 | -- - Computer tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.52 .30 | --- For cinematographic film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.52.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.53 | -- Of a width exceeding 6.5 mm : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.53.10 | --- Videotape | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.53.20 | --- Computer tape | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.53 .30 | --- For cinematographic film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.53 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.60.00 | - Cards incorporating a magnetic stripe | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.91 | -- For reproducing phenomena other than sound or image: [ITA1/A-046] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.91.10 | --- For use in computer | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.91.20 | --- Other, for data processing systems | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.91.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8524.99.10 | --- For video | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.99.20 | -- - 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 [ITA1/A- 047]; proprietary format storage (recorded) media [ITA1/B-201] | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.99.30 | --- For cinematographic film | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8524.99.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 85.25 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8525.10 | - Transmission apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8525.10 .10 | -- For radio-broadcasting | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For television: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8525.10 .21 | -- - Video senders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.10.22 | --- Central monitoring systems | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.10 .23 | --- Telemetry monitoring systems | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.10.29 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.10 .30 | -- Data compression tools | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.10 .40 | - - Set top boxes which have a communication function [ITA1/B-203] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.10 .50 | - For radio telephony or radio-telegraphy [ITA1/A- 048] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 | - Transmission apparatus incorporating reception apparatus: [ITA1/A-049] [ex ITA1/B-197] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8525.20 .10 | -- Wireless LAN | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .20 | -- Internet enabled handphones | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .30 | - - Internet enabled cellular phones | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .40 | -- Internet video conferencing equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .50 | -- Digital radio relay systems | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .60 | -- Mobile data network | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .70 | - - Set top boxes which have a communication function [ITA1/B203] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .80 | -- Other cellular phones | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8525.20 .91 | -- - Other transmission apparatus for radio-telephony or radio-telegraphy | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .92 | -- - Other transmission apparatus for television | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.20 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.30 | - Television cameras: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8525.30 .10 | -- Cameras, without recording function, working in conjunction with an automatic data processing machine, the dimensions of which do not exceed 130 $\mathrm{mm} \times 70 \mathrm{~mm} \times 45 \mathrm{~mm}$ [ITA/2] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.30 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.40 | - Still image video cameras and other video camera recorders; digital cameras: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8525.40 .10 | -- Digital still image video cameras (ITA1/A-050) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.40 .20 | - - Other still image video cameras | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.40 .30 | -- Digital cameras | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8525.40 .40 | - - Other video camera recorders | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8526.10 | - Radar apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8526.10.10 | -- Radar apparatus, ground base, or of a kind for incorporation in civil aircraft, or of a kind used solely on sea-going vessels [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8526.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8526.91 | -- Radio navigational aid apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8526.91.10 | -- - Radio navigational aid apparatus, of a kind for used in civil aircraft, or of a kind used solely on seagoing vessels [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8526.91.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8526.92.00 | -- Radio remote control apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.27 | Reception apparatus for radio-telephony, radiotelegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.12.00 | -- Pocket-size radio cassette-players | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.13 .00 | - - Other apparatus combined with sound recording or reproducing apparatus | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.19.10 | --- For radio-telephony or radio-telegraphy | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8527.19.20 | -- - Reception apparatus capable of planning managing, and monitoring of electromagnetic spectrum [ITA/2] | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.19.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.21 | -- Combined with sound recording or reproducing apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.21 .10 | -- - For radio-telephony or radio-telegraphy | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8527.21 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.29 .10 | -- - For radio-telephony or radio-telegraphy | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8527.29.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Other radio-broadcast receivers, including apparatus capable of receiving also radio- telephony or radio-telegraphy: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8527.31 | - - Combined with sound recording or reproducing apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.31 .10 | --- For radio-telephony or radio-telegraphy | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8527.31 .90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.32 .00 | - - Not combined with sound recording or reproducing apparatus but combined with a clock | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.39 .10 | --- For radio-telephony or radio-telegraphy | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8527.39 .90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.90.10 | - - Portable receivers for calling, alerting or paging [ITA1/A-051] and paging alert devices, including pagers [ITA1/B-197] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8527.90 .91 | -- - For radio-telephony or radio-telegraphy | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8527.90.92 | --- For distress signals from ships or aircraft | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8527.90.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 85.28 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8528.12 | -- Colour: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8528.12.10 | -- - Set top boxes which have a communication function [ITA1/B-203] | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8528.12.20 | -- - Printed circuit assemblies for use with ADP machines [ITA1/B-199] | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8528.12 .90 | -- - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8528.13.00 | -- Black and white or other monochrome | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Video monitors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8528.21 | -- Colour: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8528.21 .10 | -- - FPD type monitors for video and computer data, for overhead projectors [ITA1/B-200] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8528.21 .90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8528.22.00 | -- Black and white or other monochrome | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8528.30 | - Video projectors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8528.30.10 | - - Having capacity for projecting on screens of 300 inches or more | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8528.30 .20 | - - Flat panel display type video and computer data projectors [ITA1/B-200] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8528.30 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8529.10 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8529.10.10 | - - Aerials or antennae of a kind used with apparatus for radio-telephony and radio- telegraphy [ITA1/A052]; parts of paging alert devices [ITA1/B-197] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.10 .20 | - - Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.10.30 | - - Telescopic, rabbit and dipole antennae for television or radio receivers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.10 .40 | -- Aerial filters and separators [ITA/2] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Parts mounted on PCB and / or cabinet / cabinet |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8529.10.51 | -- - For use with transmission apparatus or reception apparatus for radio-telegraphy, radio-telephony, radio-broadcasting or television | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.10 .59 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.10.60 | - - Wave guide (feed horn) | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8529.10 .91 | --- For radio-telephony or radio-telegraphy | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.10 .92 | - - - For transmission apparatus for radiobroadcasting or television | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.10.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Parts including printed circuit assemblies of the following: transmission apparatus other than radiobroadcasting or television transmission; digital still image video cameras; portable receivers for calling, alerting or paging [ITA1/A-053] and paging alert devices, including pagers [ITA1/B-197]: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8529.90.11 | -- - For cellular phones | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90.12 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90.20 | - - For decoders, other than those of 8529.90.11 and 8529.90.12 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Printed circuit boards, assembled, other than those of 8529.90.11 and 8529.90.12: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8529.90.31 | -- - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (for radio-telephony or radio-telegraphy only) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90.32 | -- - For the goods of 8525.10 or 8525.20 (not for radio-telephony or radio-telegraphy) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90.33 | -- - For the goods of 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.39 or 8527.90 (not for radiotelephony or radio-telegraphy) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90 .34 | -- - For goods of subheading 85.26 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90 .35 | --- For goods of subheading 85.28 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90.36 | -- - For goods of subheading 8525.30 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90 .37 | --- For goods of subheading 8527.12 or 8527.32 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90.39 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 8529.90.91 | -- - For television | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90 .92 | --- For radio-telephony or radio-telegraphy only | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90 .93 | --- Other, of goods of heading 85.28 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8529.90.99 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.30 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8530.10.00 | - Equipment for railways or tramways | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8530.80 | - Other equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8530.80.10 | -- For roads | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8530.80.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8530.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8530.90 .10 | -- Of goods of subheading 8530.10.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8530.90.20 | -- Of goods of subheading 8530.80.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.31 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8531.10 | - Burglar or fire alarms and similar apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8531.10.10 | -- Burglar alarms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.10.20 | -- Fire alarms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.10 .30 | -- Smoke alarms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.10 .40 | -- SOS shrill alarms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.10 .90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.20 .00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) [ITA1/A-054] [ITA1/B-193] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.80 | - Other apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Electric bells and horns: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8531.80.11 | --- Door bells, buzzers and dings | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.80.19 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.80 .20 | - - Flat panel displays (including electro luminescence, plasma and other technologies) for products falling within the Information Technology Agreement (ITA) [ITA1/B-193] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.80 .30 | -- Telegraphic apparatus for ships' engine rooms | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.80 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8531.90 .10 | - - Parts including printed circuit assemblies of subheadings 8531.20 .00 [ITA1/A-055] [ITA1/B-193] or 8531.80.20 [ITA1/B-193] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8531.90 .91 | --- Of door bells | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.90 .92 | --- Of other bells and horns | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8531.90 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85.32 | Electrical capacitors, fixed, variable or adjustable (pre-set). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8532.10 .00 | - Fixed capacitors designed for use in $50 / 60 \mathrm{~Hz}$ circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other fixed capacitors [ITA1/A-056]: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8532.21 .00 | -- Tantalum [ITA1/A-057] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.22 .00 | -- Aluminium electrolytic [ITA/A-058] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.23 .00 | -- Ceramic dielectric, single layer [ITA1/A-059] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.24 .00 | -- Ceramic dielectric, multilayer [ITA1/A-060] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.25 .00 | -- Dielectric of paper or plastics [ITA1/A-061] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.29.00 | -- Other [ITA1/A-062] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.30 .00 | $\qquad$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.90 | - Parts: [ITA1/A-064] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8532.90 .10 | -- Used with capacity of 500 kVA or more | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8532.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8533.10 | - Fixed carbon resistors, composition or film type: [ITA1/A-065] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8533.10 .10 | -- Surface mounted | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8533.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other fixed resistors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8533.21 .00 | - - For a power handling capacity not exceeding 20 W [ITA1/A-066] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8533.29.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Wirewound variable resistors, including rheostats and potentiometers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8533.31 .00 | -- For a power handling capacity not exceeding 20 W [ITA1/A-068] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8533.39.00 | -- Other [ITA1/A-069] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8533.40 .00 | - Other variable resistors, including rheostats and potentiometers [ITA1/A-070] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8533.90 .00 | - Parts [ITA1/A-072] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.34 | Printed circuits.[ITA1/A-072] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8534.00 .10 | - Single-sided | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8534.00.20 | - Double-sided | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8534.00 .30 | - Multi-layer | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8534.00.90 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.35 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8535.10.00 | - Fuses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Automatic circuit breakers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.21 | -- For a voltage of less than 72.5 kV : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.21 .10 | -- - Moulded case type | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For a voltage of 66 kV or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.21.21 | --- - Air brake electric contactors | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.21 .29 | ---- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.21 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.29.10 | -- - Moulded case type | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.29 .90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.30 | - Isolating switches and make-and-break switches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Suitable for voltage exceeding 1000 V but not exceeding $40,000 \mathrm{~V}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.30 .11 | --- Current switches | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.30 .19 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.30 .20 | -- For a voltage of 66 kV or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.30 .91 | --- Current switches | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.30 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.40 | - Lightning arresters, voltage limiters and surge suppressors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.40 .10 | -- Lightning arresters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.40.20 | -- Voltage limiters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.40 .30 | -- Surge suppressors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8535.90 .10 | -- Bushing assemblies, tap changer assemblies, connectors and terminals, for electricity distribution and power transformers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8535.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.36 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.10 | - Fuses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.10 .10 | -- Thermal fuses; glass type fuses | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.10.90 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.20 | - Automatic circuit breakers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.20 .10 | -- Moulded case type | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.20 .20 | - - For incorporation into electro-thermic domestic appliances of heading 85.16 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.20 .90 | - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.30 | - Other apparatus for protecting electrical circuits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.30 .10 | -- Lightning arrestors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8536.30 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Relays: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.41 .00 | -- For a voltage not exceeding 60 V | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.49 .00 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.50 | - Other switches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.50.10 | -- Smoke switches | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8536.50 .20 | -- Over current and residual current automatic switches | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8536.50.30 | - - High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.50 .40 | -- Miniature switches for rice cookers or oven toasters | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.50.50 | - - Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)[ITA1/A-073]; electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-onchip technology) for a voltage not exceeding 1000 volts [ITA1/A-074]; electromechanical snap-action switches for a current not exceeding 11 amps [ITA1/A- 075] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8536.50 .60 | -- Make and break swiches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 amp | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.50.90 | - - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | - Lamp-holders, plugs and sockets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.61 | -- Lamp-holders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.61.10 | -- - Of a kind used for compact lamps or halogen lamps | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8536.61 .90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8536.69 | -- Plugs and sockets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.69 .10 | --- Telephone plugs | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.69 .20 | -- - Audio/video sockets and cathode ray tube (CRT) sockets for television or radio receivers | 15\% | 15\% | 15\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.69 .30 | -- - Sockets and plugs for co-axial cables and printed circuits [ITA1/A-076] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8536.69 .90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.90 | - Other apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8536.90.10 | - - Connection and contact elements for wires and cables [ITA1/A-077]; wafer probers [ITA1/B-166] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8536.90.20 | -- Junction boxes | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8536.90.30 | - - Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for coaxial cable; commutator | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 8536.90 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 85.37 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36 , for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8537.10 | - For a voltage not exceeding 1,000 V: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8537.10.10 | -- Switchboards and control panels | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8537.10.20 | -- Distribution boards (including back panels and back planes) for use solely or principally with goods of headings $84.71,85.17$ or 85.25 [ITA/2] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8537.10.30 | -- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8537.10 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8537.20 | - For a voltage exceeding 1,000 V: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8537.20 .10 | -- Switchboards | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8537.20 .20 | - - Control panels | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8537.20 .90 | - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.38 | Parts suitable for use solely or principally with the apparatus of heading $85.35,85.36$ or 85.37 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8538.10 | - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For voltage not exceeding 1,000 V: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8538.10.11 | - - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8538.10.19 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For voltage exceeding 1,000 V: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8538.10.21 | -- - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices [ITA/2 (AS2)] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8538.10.29 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8538.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For a voltage not exceeding1000 V: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8538.90.11 | -- - Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8538.90.12 | -- - Parts of goods of subheadings 8536.50.50, 8536.69.30 and 8536.90.10 [ITA/2] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8538.90.13 | -- - Parts of goods of subheading 8537.10.20 [ITA/2] | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8538.90.19 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For a voltage exceeding 1000 V : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8538.90.21 | -- - Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8538.90.29 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.39 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infrared lamps; arc-lamps. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.10 | - Sealed beam lamp units: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.10 .10 | -- For motor vehicles of Chapter 87 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8539.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other filament lamps, excluding ultra-violet or infrared lamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.21 | -- Tungsten halogen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.21 .10 | --- Reflector lamp bulbs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.21 .20 | --- Special purpose bulbs for medical equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.21.30 | --- Of a kind used for motor vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8539.21 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.22 | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.22.10 | ---Reflector lamp bulbs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.22.20 | --- Special purpose bulbs for medical equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.22.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.29 .10 | ---Reflector lamp bulbs | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.29 .20 | -- - Operation lamp bulbs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.29.30 | --- Bulbs of a kind used for motor vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8539.29 .40 | -- - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V ; special purpose bulbs for medical equipment | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.29 .50 | -- - Other, having capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.29 .60 | -- - Other, having capacity not exceeding 200 W and a voltage not exceeding 100 V | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.29 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Discharge lamps, other than ultra-violet lamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.31 | -- Fluorescent, hot cathode: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.31.10 | --- Tubes for compact fluorescent lamps | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.31.20 | -- - Tube lamps/fluorescent lamps in straight or circular form | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.31.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.32.00 | - Mercury or sodium vapour lamps; metal halide lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- Tubes for compact fluorescent lamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.39.11 | ---- Neon lamps | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.39.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.39.20 | - - - Discharge lamps for decorative or publicity purposes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other fluorescent cold cathode types: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.39 .31 | --- - Neon lamps | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.39.39 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.39 .40 | --- Electric lamps for motor vehicle or cycles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8539.39.90 | -- - Other lamps: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ultra-violet or infra-red lamps; arc |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.41.00 | -- Arc lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.49 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8539.90.10 | - - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.90.20 | -- Other, suitable for lamps of vehicles of all kinds | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.90.30 | -- Other, suitable for ultra-violet or infra-red lamps or arc lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8539.90 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.40 | 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). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.11 | -- Colour: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.11.10 | -- - Flat monitor | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.11.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.12.00 | -- Black and white or other monochrome | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.20 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.20.10 | -- For use with articles of heading 85.25 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.20 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.40 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm : [ITA1/B-195] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.40.10 | -- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.40 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.50 | - Data/graphic display tubes, black and white or other monochrome: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.50 .10 | -- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.50.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.60.00 | - Other cathode-ray tubes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8540.71 | -- Magnetrons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.71 .10 | --- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.71 .90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.72 | -- Klystrons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.72.10 | --- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.72 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.79 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.79.10 | --- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.79 .90 | - - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other valves and tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.81 | -- Receivers or amplifier valves and tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.81.10 | --- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.81.90 | -- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.89 | -- Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.89.10 | --- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.89.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.91 | -- Of cathode-ray tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.91.10 | -- - For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.91.20 | -- - Beam directing coils and voltage transforming coils | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.91.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8540.99.10 | --- Of microwave tubes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.99.20 | --- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8540.99.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.41 | Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8541.10.00 | - Diodes, other than photosensitive or light emitting diodes [ITA1/A-078] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Transistors, other than photosensitive transistors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8541.21 .00 | - - With a dissipation rate of less than 1 W [ITA1/A079] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.29.00 | -- Other [ITA1/A-080] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices [ITA1/A-081] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.40 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: [ITA1/A-082] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8541.40.10 | -- Light emitting diodes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.40 .20 | - - Photocells, including photodiodes and phototransistors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8541.40 .91 | --- For use with articles of heading 85.25 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.40 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.50 .00 | - Other semiconductor devices [ITA1/A-083] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.60 .00 | - Mounted piezo-electric crystals [ITA1/A-084] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8541.90.00 | - Parts [ITA1/A-085] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.42 | Electronic integrated circuits and microassemblies. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8542.10.00 | - Cards incorporating an electronic integrated circuit ("smart" cards) [ITA1/A-086] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Monolithic integrated circuits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8542.21 | -- Digital: [ITA1/A-087, 088 and 089] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8542.21.10 | - - - Wafers and discs, electrically circuitprogrammed, whether or not coated on one side with gold or aluminium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8542.21 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8542.29 | -- Other: [ITA1/A-090] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8542.29.10 | - - - Wafers and discs, electrically circuitprogrammed, whether or not coated on one side with gold or aluminium | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8542.29 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8542.60 .00 | - Hybrid integrated circuits [ITA1/A-091] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8542.70 .00 | - Electronic microassemblies [ITA1/A-092] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8542.90 | - Parts: [ITA1/A-093] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8542.90.10 | - - Frames or lead frames, being part of integrated circuits, composed of substances of any of the following characters: | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | 1. Of $58 \%$ iron and $42 \%$ nickel may be partly coated with gold, aluminium or silver |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2. Of $99 \%$ copper may be partly coated with gold, aluminium or silver |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 3. Of $58 \%$ iron and $42 \%$ nickel coated outside with gold and partly covered with ceramic |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 4. Partly of ceramic, and partly of nickel coated with gold |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8542.90.20 | - - Lids and caps, of 58\% iron and 42\% nickel coated with gold or of ceramic, coated with quartz, whether or not partly made of glass; bases of ceramic coated with glass whether or not partly coated with gold | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8542.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Particle accelerators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8543.11 .00 | - - Ion implanters for doping semiconductor materials [ITA1/A-167] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.19 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 8543.20 .00 | - Signal generators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.30 | - Machines and apparatus for electro-plating, electrolysis or electrophoresis: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8543.30.10 | - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays [ITA1/B-142, B-168] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.30.20 | - - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machines and apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8543.40 .00 | - Electric fence energisers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other machines and apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8543.81.00 | -- Proximity cards and tags [ITA1/A-094] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8543.89.10 | -- - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89.20 | -- - Electrical machines with translation or dictionary functions [ITA1/A-095]; flat panel displays (including LCD, Electro-Luminescence, Plasma and other technologies falling within the Information Technology Agreement (ITA)[ITA1/B-193]; apparatus for physical deposition by sputtering on semiconductor wafers [ITA1/B-141]; physical deposition apparatus for semiconductor production [ITA1/B-147] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89.30 | -- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89.40 | -- - Machines for curing material by ultra-violet light for the manufacture of PCB/PWBs or PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89 .50 | -- - Apparatus for physical deposition on flat panel display substrates [ITA/2] (AS2) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89 .60 | ---Electrical mine detonators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89.70 | -- Low noise-amplifiers (LNA) and low noise blocks (LNB) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.89 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8543.90.10 | - - Of goods of subheading 8543.30.10 [ITA1/B-153] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90.20 | -- Of goods of subheading 8543.30.20 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90.30 | - - Of goods of subheading 8543.11.00 [ITA1/A-170] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90.40 | -- Of goods of subheading 8543.81.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| 8543.90 .50 | -- Of goods of subheading 8543.19.00 or 8543.20.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90 .60 | -- Parts including subassemblies of goods of subheading 8543.89.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90 .70 | - - Of goods of subheading 8543.89.20 [ex B-149 ex B-158] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90 .80 | - - Of goods of subheadings $8543.89 .30,8543.89 .40$ <br> or 8543.89 .50 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8543.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.44 | Insulated (including enamelled or anodised) wire, cable, (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Winding wire: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.11 | -- Of copper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.11.10 | -- - Lacquered or enamelled | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.11.20 | --- Covered with paper, textile material or PVC | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.11.30 | -- - Lacquered or enamelled and covered with paper, textile material or PVC | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.11.40 | -- - Other, rectangular cross-section and without connectors | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.11.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.19.10 | --- Lacquered or enamelled | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.19.20 | --- Manganese resistance wire | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.19.90 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.20 | - Co-axial cable and other co-axial electric conductors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.20 .10 | - - Insulated cables fitted with connectors, for a voltage not exceeding $66,000 \mathrm{~V}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.20 .20 | - - Insulated cables not fitted with connectors, for a voltage not exceeding $66,000 \mathrm{~V}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.20 .30 | - - Insulated cables fitted with connectors, for a voltage exceeding $66,000 \mathrm{~V}$ | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.20 .40 | -- Insulated cables not fitted with connectors, for a voltage exceeding $66,000 \mathrm{~V}$ | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.30 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.30 .10 | -- Wiring harnesses for motor vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.30.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other electric conductors, for a voltage not exceeding 80 V : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.41 | -- Fitted with connectors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a kind used for telecommunications: [ITA1/A- 096] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8544.41 .11 | --- - Telephone cables, submarine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41.12 | ---- Telephone cables, other than submarine | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41.13 | ---- Telegraph and radio relay cables, submarine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41.14 | -- - - Telegraph and radio relay cables, other than submarine | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41.15 | -- - - Other plastic insulated electric cable having cross section not exceeding $300 \mathrm{~mm}^{2}$ | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.41 .91 | -- - - Plastic insulated electric cable having a cross section not exceeding $300 \mathrm{~mm}^{2}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41.92 | -- - - Plastic insulated electric cable having a cross section exceeding $300 \mathrm{~mm}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41 .93 | ---- Plastic insulated electric conductors | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41 .94 | --- - Controlling cables | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41 .95 | ---- Battery cables | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.41.99 | --- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Of a kind used for telecommunications: [ITA1/A097] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.49.11 | -- - - Telephone, telegraph and radio relay cables, submarine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49.12 | -- - - Telephone, telegraph and radio relay cables, other than submarine | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.49.91 | -- - - Plastic insulated electric cable having a cross section not exceeding $300 \mathrm{~mm}^{2}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49.92 | -- - - Plastic insulated electric cable having a cross section exceeding $300 \mathrm{~mm}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49.93 | ---- Plastic insulated electric conductors | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49.94 | --- Controlling cables | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49 .95 | -- - - Shielded wire of a kind used in the manufacture of automotive wiring harness | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.49.99 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other electric conductors, for a voltage exceeding 80 V but not exceeding $1,000 \mathrm{~V}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.51 | -- Fitted with connectors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Of a kind used for telecommunications: [ITA1/A098] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.51.11 | -- - - Telephone, telegraph and radio relay cables, submarine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.51.12 | -- - - Telephone, telegraph and radio relay cables, other than submarine | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.51.19 | --- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.51.91 | -- - - Plastic insulated electric cable having a cross section not exceeding $300 \mathrm{~mm}^{2}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8544.51.92 | -- - - Plastic insulated electric cable having a cross section exceeding $300 \mathrm{~mm}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.51.93 | --- - Plastic insulated electric conductors | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.51.94 | --- - Controlling cables | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.51.99 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Of a kind used for telecommunications: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.59.11 | -- - - Telephone, telegraph and radio relay cables, submarine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.59.12 | -- - - Telephone, telegraph and radio relay cables, other than submarine | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.59.19 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.59.91 | -- - - Plastic insulated electric cable having a cross section not exceeding $300 \mathrm{~mm}^{2}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.59.92 | -- - - Plastic insulated electric cable having a cross section exceeding $300 \mathrm{~mm}^{2}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.59.93 | ---- Plastic insulated electric conductors | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.59.94 | ---- Controlling cables | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.59.99 | --- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.60 | - Other electric conductors, for a voltage exceeding $1,000 \mathrm{~V}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - For a voltage exceeding 1 kV but not exceeding 36 kV: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.60.11 | -- - Plastic insulated electric cables having a cross section not exceeding $400 \mathrm{~mm}^{2}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.60.19 | -- - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For a voltage exceeding 36 kV but not exceeding 66 kV: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.60.21 | -- - Plastic insulated electric cables having a cross section not exceeding $400 \mathrm{~mm}^{2}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.60.29 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For a voltage exceeding 66 kV : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.60.31 | -- - Plastic insulated electric cables having a cross section not exceeding $400 \mathrm{~mm}^{2}$ | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.60.39 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.60.91 | -- - Telephone, telegraph, radio relay cables, submarine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.60 .92 | -- - Telephone, telegraph, radio relay cables, other than submarine | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.60 .99 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.70 | - Optical fibre cables: [ITA1/A-099] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8544.70 .10 | - - Telephone, telegraph and radio relay cables, submarine | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.70.20 | - - Telephone, telegraph and radio relay cables, other than submarine | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8544.70.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85.45 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, a kind used for electrical purposes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Electrodes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8545.11.00 | -- Of a kind used for furnaces | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8545.19.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8545.20 .00 | - Brushes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8545.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8545.90 .10 | -- Battery carbons | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8545.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.46 | Electrical insulators of any material. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8546.10 | - Of glass: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8546.10 .10 | -- For a voltage of 50 KV or more | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8546.10 .90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8546.20 | - Of ceramics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8546.20 .10 | -- Bushing with or without passebar for transformator | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8546.20 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8546.90.00 | - Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.47 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8547.10.00 | - Insulating fittings of ceramics | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8547.20 .00 | - Insulating fittings of plastics | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8547.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8547.90 .10 | -- Electric conduit and joints therefor, of base metal lined with insulating material | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8547.90.90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85.48 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8548.10 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8548.10 .10 | - - Lead acid scrap storage batteries, drained or undrained | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8548.10.20 | -- Waste and scrap containing mainly iron | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8548.10 .30 | -- Waste and scrap containing mainly copper | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8548.10 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8548.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8548.90 .10 | - - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes (LEDs), a thin-film transistor (TFT) matrix and a scanning condenser, capable of scanning text [ITA/2] | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8548.90.20 | - - Printed circuit assemblies for products falling within the Information Technology Agreement (ITA), including such assemblies for external connections such as cards that conform to the PCMCIA standard. Such printed circuit assemblies consist of one or more printed circuits of heading 85.34 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 85.41, and integrated circuits and micro assemblies of heading 85.42 [ITA1/B-199] | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8548.90.30 | -- Synthetizer for radio communications | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8548.90 .40 | - - Parts of flat panel displays (including LCD, Electroluminescence Plasma and other technologies) for products falling within the Information Technology Agreement (ITA) [ITA B-193] [ITA/B-199] | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8548.90.90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86 | RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8601.10.00 | - Powered from an external source of electricity | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8601.20 .00 | - Powered by electric accumulators | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86.02 | Other rail locomotives; locomotive tenders. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8602.10.00 | - Diesel-electric locomotives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8602.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86.03 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8603.10 .00 | - Powered from an external source of electricity | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8603.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8604.00.00 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles). | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8605.00.00 | Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04). | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8606.10.00 | - Tank wagons and the like | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8606.20 .00 | - Insulated or refrigerated vans and wagons, other than those of subheading 8606.10 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8606.30 .00 | - Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8606.91.00 | -- Covered and closed | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8606.92.00 | -- Open, with non-removable sides of a height exceeding 60 cm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8606.99.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86.07 | Parts of railway or tramway locomotives or rolling-stock. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Bogies, bissel-bogies, axles and wheels, and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8607.11.00 | -- Driving bogies and bissel-bogies | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8607.12.00 | -- Other bogies and bissel-bogies | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8607.19.00 | -- Other, including parts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Brakes and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8607.21 .00 | -- Air brakes and parts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8607.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8607.30 .00 | - Hooks and other coupling devices, buffers, and parts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8607.91.00 | -- Of locomotives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8607.99.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86.08 | Railway or tramway track fixtures and fittings; mechanical (including electro- mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8608.00.10 | - Mechanical signalling, safety or traffic control equipment for roads | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8608.00.20 | - Electromechanical equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8608.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 86.09 | Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of metal: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8609.00.11 | -- Dry containers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8609.00.19 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of wood: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8609.00.21 | - - Dry containers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8609.00.29 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8609.00.91 | -- Dry containers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8609.00.99 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87 | VECHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF AND ACCESSORIES THEREOF. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 87.01 | Tractors (other than tractors of heading 87.09). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.10 | - Pedestrian controlled tractors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Of a power not exceeding 22.5 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.10.11 | --- Two-wheeled agricultural tractors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.10.12 | --- Other two-wheeled tractors | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.10.19 | - - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of a power exceeding 22.5 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.10.21 | --- Two-wheeled agricultural tractors | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.10.22 | --- Other two-wheeled tractors | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.10.29 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.20 | - Road tractors for semi-trailers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of a cylinder capacity not exceeding 1,100 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.20.11 | - - - Four-wheeled truck tractors | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.20.19 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of a cylinder capacity exceeding 1,100 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Of a power not exceeding 67 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.20 .21 | -- - - Four-wheeled truck tractors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.20.29 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Of a power exceeding 67 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.20.31 | ---- Four-wheeled truck tractors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.20.39 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.30 | - Track-laying tractors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.30.11 | -- Of a cylinder capacity not exceeding 1,100 cc | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of a cylinder capacity exceeding 1,100 cc |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.30.12 | -- - Of a power not exceeding 67 kW : | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.30.19 | --- Of a power exceeding 67 kW : | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Agricultural tractors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Of a cylinder capacity not exceeding 1,100 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.90.11 | ---- Four-wheeled truck tractors | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.90.19 | --- - Other 1,100 cc: | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- Of a cylinder capacity exceeding 1,100 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- Of a power not exceeding 67 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.90 .21 | -- - - - Four-wheeled truck tractors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.90.29 | ----- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- - Of a power exceeding 67 kW : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.90.31 | ----- Four-wheeled truck tractors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.90.39 | ---- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.90.91 | --- Of a cylinder capacity not exceeding 1,100 cc | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Of a cylinder capacity exceeding 1,100 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8701.90.92 | --- Of a power not exceeding 67 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8701.90.99 | ---- Of a power exceeding 67 kW | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10 | - With compression-ignition internal combustion piston engine (diesel or semi-diesel): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For the transport of less than 16 persons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Motor buses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- - CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.01 | ----- Of a gross vehicle weight not exceeding 5 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.02 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.03 | -- - - - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.04 | --- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.05 | ----- Of a gross vehicle weight exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.06 | ----- Of a gross vehicle weight not exceeding 5 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.07 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.08 | ---- - Of a gross vehicle weight exceeding 6 t but not exceeding 18t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.09 | --- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.10 | ---- Of a gross vehicle weight exceeding 24t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- - CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.11 | ----- Of a gross vehicle weight not exceeding 5 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.12 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.13 | --- - - Of a gross vehicle weight exceeding 6 t but not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.14 | ----- Of a gross vehicle weight exceeding 24t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- - CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.15 | ----- Of a gross vehicle weight not exceeding 5t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.16 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |

## Annex 1 <br> Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8702.10.17 | -- - - Of a gross vehicle weight exceeding 6 t but not exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.18 | ----- Of a gross vehicle weight exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | - - For the transport of 16 persons or more but less than 30 persons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Motor buses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ----CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.21 | ----- Of a gross vehicle weight not exceeding 5 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.22 | --- - - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.23 | -- - - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.24 | -- - - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.25 | ----- Of a gross vehicle weight exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | -- - - CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.26 | ----- Of a gross vehicle weight not exceeding 5 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.27 | -- - - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.28 | -- - - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.31 | --- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.32 | ---- - Of a gross vehicle weight exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.33 | ----- Of a gross vehicle weight not exceeding 5 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.34 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.35 | ---- - Of a gross vehicle weight exceeding 6 t but not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.36 | ----- Of a gross vehicle weight exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.37 | ----- Of a gross vehicle weight not exceeding 5 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.38 | -- - - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.39 | -- - - Of a gross vehicle weight exceeding 6 t but not exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.40 | ----- Of a gross vehicle weight exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- For the transport of 30 persons or more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Buses designed specially for use in airports: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ----CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.41 | ----- Of a gross vehicle weight not exceeding 5 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.42 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.43 | ---- - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |


| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8702.10.44 | --- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.45 | ----- Of a gross vehicle weight exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ----CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.46 | ---- - Of a gross vehicle weight not exceeding 5 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 8702.10.47 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 8702.10.48 | -- - - - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 8702.10.49 | --- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
| 8702.10.50 | ---- Of a gross vehicle weight exceeding 24 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | --- Other motor buses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ----CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.51 | ----- Of a gross vehicle weight not exceeding 5 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.52 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.53 | -- - - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.54 | -- - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.55 | ----- Of a gross vehicle weight exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10 .56 | ----- Of a gross vehicle weight not exceeding 5 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.57 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.58 | -- - - - Of a gross vehicle weight exceeding 6 t but not exceeding 18 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.59 | -- - - - Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.60 | ----- Of a gross vehicle weight exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ----CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.61 | ----- Of a gross vehicle weight not exceeding 5 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.62 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.63 | --- - - Of a gross vehicle weight exceeding 6 t but not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.10.64 | ----- Of a gross vehicle weight exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.10.65 | ----- Of a gross vehicle weight not exceeding 5 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.66 | --- - Of a gross vehicle weight exceeding 5 t but not exceeding 6 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.67 | -- - - - Of a gross vehicle weight exceeding 6 t but not exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.10.68 | ---- - Of a gross vehicle weight exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8702.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For the transport of less than 16 persons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- Motor buses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.90.11 | ----CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.90.12 | ---- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.90.21 | ---CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.90.22 | ---- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | - - For the transport of 16 persons or more but less than 30 persons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Motor buses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.90.31 | --- CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.90.32 | ---- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | - - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.90.41 | --- CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.90.42 | --- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- For the transport of 30 persons and more: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Buses designed specially for use in airport: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.90.51 | ---CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.90.52 | ---- CBU/Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% |
|  | --- Other motor buses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.90 .61 | ----CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.90.62 | ---- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8702.90 .91 | --- - CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8702.90.92 | --- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 87.03 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.10 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For the transport of not more than 8 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.10.11 | --- Golf cars and golf buggies | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8703.10.12 | --- Go-karts | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.10.19 | -- - Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- For the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.10.91 | --- Golf cars and golf buggies | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8703.10.99 | -- - Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.21 | -- Of a cylinder capacity not exceeding 1,000 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.21.10 | --- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.21.20 | -- - Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.21.31 | ----CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8703.21.32 | ---- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.21 .41 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.21 .42 | ---- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.21 .43 | --- - Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.21.44 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.21.51 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.21 .52 | ---- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.21 .53 | -- - - Motor cars (including station wagons, sports cars and racing cars), CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.21.54 | -- - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.21.55 | --- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.21 .56 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.22 | -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.22.10 | --- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.22.20 | --- Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.22 .30 | --- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.22.40 | --- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.22.51 | ---CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.22.52 | --- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | --- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.22 .61 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.22.62 | ---- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.22 .63 | --- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.22.64 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.22 .71 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.22 .72 | ---- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.22 .73 | -- - - Motor cars (including station wagons, sports cars and racing cars), CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.22.74 | -- - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.22 .75 | ---- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.22 .76 | --- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23 | - - Of a cylinder capacity exceeding 1,500 cc but not exceeding $3,000 \mathrm{cc}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.11 | --- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.23.12 | -- - Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.13 | --- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.23.14 | --- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ----CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.15 | ----- Of a cylinder capacity less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.16 | ---- - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.17 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.21 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.22 | ---- Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.23 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.24 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | --- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- Four wheel drive vehicles, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.25 | ----- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.26 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.27 | -- - - - Of a cylinder capacity 2,000 cc and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.28 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- Four wheel drive vehicles, CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.31 | ---- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.32 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.33 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.34 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | ---- Other, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.35 | ----- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.36 | ---- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.37 | -- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.38 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.41 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.42 | --- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.43 | -- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.23.44 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | -- - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - - Motor cars (including station wagons, sports cars and racing cars): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ---- CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.45 | ----- Of a cylinder capacity less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.46 | --- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.47 | -- - - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ----- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.51 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.52 | --- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than 2.000 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.53 | --- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.54 | -- - - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | ---- Four wheel drive vehicles, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.55 | ---- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.56 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.57 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.58 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- Four wheel drive vehicles, CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.61 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.62 | -- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.63 | -- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.64 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | ---- Other, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.65 | ---- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.66 | -- - - Of a cylinder capacity 1,800 cc and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.67 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.23.68 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | -- - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.23.71 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.72 | -- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.73 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.23.74 | --- - Of a cylinder capacity $2,500 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.24 | Of a cylinder capacity exceeding 3,000 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Of a cylinder capacity exceeding 3,000 cc but not exceeding $4,000 \mathrm{cc}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24 .11 | --- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.24.12 | ---- Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.24.13 | ----Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8703.24.14 | ---- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24 .21 | ---- CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.22 | ----- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | ---- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24 .31 | ----- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.32 | ---- - Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.24.33 | ---- - Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.34 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | -- - - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24 .41 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.42 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.24.43 | -- - - - Motor cars (including station wagons, sports cars and racing cars), CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.44 | -- - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.24.45 | ----- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.46 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- Of a cylinder capacity exceeding 4,000 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24 .51 | --- - Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.24 .52 | ---- Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.24.53 | ---- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.24.54 | ---- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24 .61 | -----CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.62 | ---- CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | ---- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24.71 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24 .72 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.24 .73 | --- - Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.74 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | -- - - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.24.81 | ----- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24 .82 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.24.83 | -- - - - Motor cars (including station wagons, sports cars and racing cars), CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24.84 | -- - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.24 .85 | ----- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.24 .86 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.31 | -- Of a cylinder capacity not exceeding 1,500 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.31.10 | --- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.31.20 | -- - Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.31.30 | --- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.31.40 | --- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.31.51 | --- CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.31.52 | ---- New | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.31.53 | ---- Used | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | --- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.31.61 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.31.62 | ---- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.31.63 | ---- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.31.64 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | -- - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.31.71 | ---- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.31.72 | ---- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.31.73 | -- - - Motor cars (including station wagons, sports cars and racing cars), CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.31.74 | -- - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.31.75 | -- - - Used motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.31.76 | ---- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.31.77 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.32 | - - Of a cylinder capacity exceeding 1,500 cc but not exceeding $2,500 \mathrm{cc}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.11 | --- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.32.12 | --- Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.32.13 | --- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.32.14 | --- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ----CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.21 | ----- Of a cylinder capacity less than 2,000 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.22 | ----- Of a cylinder capacity $2,000 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- - CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.23 | ---- New | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.32.24 | ---- - Used, of a cylinder capacity less than 1,800 cc | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8703.32.25 | -- - - Used, of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.32.26 | -- - - Used, of a cylinder capacity $2,000 \mathrm{cc}$ and above | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | -- - Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- Four wheel drive vehicles, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.31 | ---- - Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.32 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.33 | ---- Of a cylinder capacity $2,000 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- - Four wheel drive vehicles, CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.34 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.32.35 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.32.36 | ----- Of a cylinder capacity $2,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | ---- Other, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.41 | ----- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.42 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.43 | ---- Of a cylinder capacity $2,000 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.44 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.32.45 | --- - Of a cylinder capacity 1,800 cc and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.32.46 | ---- Of a cylinder capacity $2,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | -- - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - - Motor cars (including station wagons, sports cars and racing cars): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.51 | ----- Of a cylinder capacity less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.52 | ----- - Of a cylinder capacity $2,000 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | -- - - - CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.53 | ----- New | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.32.54 | $\qquad$ | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.32.55 | -- -- - Used, of a cylinder capacity 1,800 cc and above but less than $2,000 \mathrm{cc}$ | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.32.56 | -- -- - Used, of a cylinder capacity $2,000 \mathrm{cc}$ and above | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ----- Four wheel drive vehicles, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.61 | ----- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.62 | --- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than 2.000 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.63 | --- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ----- Four wheel drive vehicles, CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.64 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.32.65 | -- -- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.32.66 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | ----- Other, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.71 | ----- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.72 | ----- Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.32.73 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ----- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.32.74 | ------ Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.32.75 | --- - - Of a cylinder capacity 1,800 cc and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.32.76 | --- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33 | -- Of a cylinder capacity exceeding 2,500 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding $3,000 \mathrm{cc}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.11 | ---- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.33.12 | --- - Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.13 | --- - Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.33.14 | ---- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.21 | ---- CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.22 | ---- CBU/Other, new | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.33.23 | ---- CBU/Other, used | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | --- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.24 | ----- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33 .25 | ---- - Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.33.26 | ----- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.27 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | -- - - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.28 | ----- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.29 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.30 | -- - - - Motor cars (including station wagons, sports cars and racing cars). CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.31 | ---- - New motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.32 | -- - - - Used motor cars (including station wagons, sports cars and racing cars). CBU/Other | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.33.33 | ----- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.34 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |

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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- - Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.41 | --- - Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.33.42 | ---- Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.43 | -- - - Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.33.44 | ---- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.51 | ---- CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.52 | ----- CBU/Other, new | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.33.53 | ---- CBU/Other, used | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | --- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.54 | ----- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.55 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.33.56 | ----- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.57 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | --- - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.58 | ----- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.59 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.61 | -- - - - Motor cars (including station wagons, sports cars and racing cars), CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.62 | -- - - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.63 | -- - - Used motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.33.64 | ----- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.65 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- - Of a cylinder capacity exceeding 4,000 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.71 | ---- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.33.72 | --- - Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.73 | ---- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.33.74 | ---- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.81 | ---- CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.82 | ---- - CBU/Other, new | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.33.83 | -----CBU/Other, used | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | ---- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.84 | ---- - Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.85 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
| 8703.33.86 | ----- Other, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.87 | ----- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 80\% | 80\% | 80\% | 80\% | 50\% |
|  | --- - Other, for the transport of 9 persons including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.33.88 | ----- Four wheel drive vehicles, CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8703.33.89 | ----- Four wheel drive vehicles, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.91 | -- - - - Motor cars (including station wagons, sports cars and racing cars), CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.92 | ---- - New motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.33.93 | -- - - Used motor cars (including station wagons, sports cars and racing cars), CBU/Other | 100\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.33.94 | ---- Other, new/CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.33.99 | ---- Other, used | 150\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 8703.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.11 | -- Ambulances | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8703.90.12 | -- Motor-homes | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.13 | -- Hearses | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8703.90.14 | -- Prison vans | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8 persons or less including the driver: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.21 | --- Electric-powered | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.22 | ----- Of a cylinder capacity less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.23 | ---- - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.24 | -- - - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above but less than $3,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.25 | ----- Of a cylinder capacity 3,000 cc and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.26 | ----- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.27 | ---- Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.28 | -- - - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.31 | -- - - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above but less than $3,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.32 | ----- Of a cylinder capacity $3,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- Other, for the transport of 8 persons or less: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Four wheel drive vehicles, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.33 | ---- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.34 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.35 | -- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.36 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- Four wheel drive vehicles, CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.37 | ---- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.38 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8703.90.41 | -- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .42 | -- - Of a cylinder capacity $2,500 \mathrm{cc}$ but less than $3,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.43 | ---- Of a cylinder capacity $3,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.44 | --- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90 .45 | -- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90 .46 | -- - - Of a cylinder capacity 2,000 cc and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.47 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.48 | ---- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .51 | -- - - Of a cylinder capacity 1,800 cc and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .52 | --- - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .53 | -- - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above but less than $3,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.54 | ---- Of a cylinder capacity $3,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | -- Other, for the transport of 9 persons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Motor cars (including station wagons, sports cars and racing cars): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.61 | ----Electric-powered | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90 .62 | ------ Of a cylinder capacity less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90 .63 | --- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90 .64 | -- -- - Of a cylinder capacity $2,500 \mathrm{cc}$ and above but less than $3,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.65 | -- -- - - Of a cylinder capacity 3,000 cc and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ----- CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90 .66 | ------ Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .67 | ---- - Of a cylinder capacity 1,800 cc and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .68 | -- - - - Of a cylinder capacity 2,000 cc and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .71 | -- - - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above but less than $3,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.72 | ----- Of a cylinder capacity 3,000 cc and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other four wheel drive vehicles, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90 .73 | --- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.74 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8703.90 .75 | -- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90 .76 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- Other four wheel drive vehicles, CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90 .77 | --- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .78 | -- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.81 | -- - - Of a cylinder capacity 2,000 cc and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .82 | -- - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above but less than $3,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.83 | ---- Of a cylinder capacity $3,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- Other, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90.84 | --- Of a cylinder capacity less than 1,800 cc | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90 .85 | -- - - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90 .86 | --- - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8703.90.87 | ---- Of a cylinder capacity $2,500 \mathrm{cc}$ and above | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8703.90 .88 | ---- Of a cylinder capacity less than 1,800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.91 | --- - Of a cylinder capacity $1,800 \mathrm{cc}$ and above but less than $2,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90 .92 | -- - - Of a cylinder capacity $2,000 \mathrm{cc}$ and above but less than $2,500 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.93 | -- - - Of a cylinder capacity $2,500 \mathrm{cc}$ and above but less than $3,000 \mathrm{cc}$ | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8703.90.94 | ---- Of a cylinder capacity $3,000 \mathrm{cc}$ and above | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 87.04 | Motor vehicles for the transport of goods. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.10 | - Dumpers designed for off-highway use: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Completely Knocked Down (CKD): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.10.11 | --- g.v.w. exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.10.12 | --- g.v.w. not exceeding 24 t | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | -- Completely Built Up (CBU)/Other |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.10.21 | ---g.v.w. exceeding 24 t | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8704.10.22 | --- g.v.w. not exceeding 24 t | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.21 | -- g.v.w not exceeding 5 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Completely Knocked Down (CKD): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.21.11 | --- - Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.21.12 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.21.13 | --- - Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.21.14 | --- - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.21.15 | --- - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8704.21.16 | ---- Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.21.19 | ---- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- Completely Built Up (CBU)/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.21.21 | ----Refrigerated vans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.21.22 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.21.23 | --- - Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.21.24 | -- - Designed for the transport of concrete or cement in bulk | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.21.25 | --- - Other vans, pick-up trucks and similar vehicles | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.21.26 | -- - - Ordinary lorries (trucks) | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.21.29 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.22 | -- g.v.w exceeding 5 t but not exceeding 20 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Completely Knocked Down (CKD): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- g.v.w not exceeding 6 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.22.11 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.12 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.13 | ----- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.14 | --- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.15 | ----- Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.16 | --- - - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.19 | ---- - Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- g.v.w exceeding 6 t but not exceeding 10 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.22.21 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.22 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.23 | ---- - Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.24 | -- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.25 | ----- Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22 .26 | ---- Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.29 | ---- Other: | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- g.v.w exceeding 10 t but not exceeding 20 t |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.22.31 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.32 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.33 | ----- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.34 | --- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.35 | --- - - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.36 | ---- Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.22.39 | ----- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- - Completely Built-up (CBU)/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- g.v.w not exceeding 6 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.22.41 | -----Refrigerated vans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.42 | -- - - Refuse collection vehicles having refuse compressing device | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 8704.22.43 | ---- Tanker vehicles | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 8704.22.44 | -- - - - Designed for the transport of concrete or cement in bulk | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.45 | ---- - Other vans, pick-up trucks and similar vehicles | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.22.46 | ---- - Ordinary lorries (trucks) | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.22.49 | ---- - Other | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
|  | ---- g.v.w exceeding 6 t but not exceeding 10 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.22.51 | ---- Refrigerated vans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.52 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22 .53 | ----- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.54 | --- - Designed for the transport of concrete or | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.55 | ---- - Other vans, pick-up trucks and similar vehicles | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.22 .56 | --- - Ordinary lorries (trucks) | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.22.59 | ----- Other | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
|  | ---- g.v.w exceeding 10 t but not exceeding 20 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.22.61 | -----Refrigerated vans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.62 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.63 | ----- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.64 | -- - - - Designed for the transport of concrete or cement in bulk | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.65 | --- - - Other vans, pick-up trucks and similar vehicles | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22 .66 | --- - - Ordinary lorries (trucks) | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.22.69 | ----- Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23 | -- g.v.w exceeding 20 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Completely Knocked Down (CKD): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- g.v.w not exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.23.11 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.12 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23 .13 | ----- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.14 | --- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.15 | --- - - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.16 | --- - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.19 | ----- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- g.v.w exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8704.23 .21 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.22 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23 .23 | ---- - Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.24 | -- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23 .25 | --- - - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.26 | --- - - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.23.29 | ---- - Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- Completely Built-up (CBU)/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- g.v.w not exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.23 .31 | -----Refrigerated vans | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23.32 | -- - - Refuse collection vehicles having refuse compressing device | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 8704.23 .33 | -- - - - Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23.34 | ---- - Designed for the transport of concrete or cement in bulk | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23 .35 | ---- - Other vans, pick-up trucks and similar vehicles | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23 .36 | ----- Ordinary lorries (trucks) | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23.39 | ----- Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | ---- g.v.w exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.23 .41 | ---- Refrigerated vans | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23.42 | -- - - Refuse collection vehicles having refuse compressing device | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 8704.23 .43 | ----- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23.44 | -- - - Designed for the transport of concrete or cement in bulk | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23.45 | --- - - Other vans, pick-up trucks and similar vehicles | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23 .46 | -- - - - Ordinary lorries (trucks) | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.23.49 | ---- - Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - Other, with spark-ignition internal combustion piston engine: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.31 | -- g.w.w not exceeding 5 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Completely Knocked Down (CKD): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.31.11 | ----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.31.12 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.31.13 | ---- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.31.14 | --- - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.31.15 | --- - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.31.16 | --- - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8704.31.17 | -- - - Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.31.19 | --- - Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- Completely Built Up (CBU)/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.31.21 | ---- Refrigerated vans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.31.22 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.31.23 | ---- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.31.24 | -- - - Designed for the transport of concrete or cement in bulk | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.31.25 | --- - Other vans, pick-up trucks and similar vehicles | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.31.26 | ---- Ordinary lorries (trucks) | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.31.27 | -- - - Three-wheeled light trucks of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.31.29 | ---- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.32 | -- g.v.w. exceeding 5 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Completely Knocked Down (CKD): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---- g.v.w not exceeding 6 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32.11 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.12 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.13 | ---- - Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.14 | --- - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.15 | ---- - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.16 | ---- - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.17 | ----- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- g.v.w exceeding 6 t but not exceeding 10 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32.18 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.21 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.22 | ----- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.23 | -- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.24 | ---- - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.25 | --- - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.26 | ----- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- - g.v.w exceeding exceeding 10 t but not exceeding 20 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32.27 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.28 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.31 | ----- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |

## Annex 1 Schedule of Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8704.32.32 | -- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.33 | ----- Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.34 | -- - - - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.35 | ----- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- g.v.w exceeding 20 t but not exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32 .36 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.37 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.38 | ----- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.41 | --- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.42 | --- - - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.43 | -- - - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.44 | ---- - Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | ---- g.v.w exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32.45 | -----Refrigerated vans | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.46 | -- - - Refuse collection vehicles having refuse compressing device | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.47 | ----- Tanker vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.48 | -- - - Designed for the transport of concrete or cement in bulk | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.51 | ---- - Other vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.52 | ----- Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.32.53 | ----- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- Completely Built-up (CBU)/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- g.v.w not exceeding 6 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32.54 | -----Refrigerated vans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.55 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32 .56 | ----- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.57 | -- - - - Designed for the transport of concrete or cement in bulk | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.58 | ---- - Other vans, pick-up trucks and similar vehicles | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.32.61 | -- - - - Ordinary lorries (trucks) | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.32.62 | ----- Other | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
|  | ----g.v.w exceeding 6 t but not exceeding 10 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32 .63 | -----Refrigerated vans | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.64 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.65 | ----- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.66 | -- - - - Designed for the transport of concrete or cement in bulk | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8704.32.67 | ----- Other vans, pick-up trucks and similar vehicles | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.32 .68 | -- - - - Ordinary lorries (trucks) | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.32.69 | ----- Other | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
|  | ---- g.v.w exceeding 10 t but not exceeding 20 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32 .71 | -----Refrigerated vans | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.72 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.73 | ---- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.74 | -- - - Designed for the transport of concrete or cement in bulk | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 8704.32.75 | --- - - Other vans, pick-up trucks and similar vehicles | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32 .76 | -- - - - Ordinary lorries (trucks) | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.77 | --- - - Other | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | ---- g.v.w exceeding 20 but not exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32 .78 | -----Refrigerated vans | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.81 | -- - - Refuse collection vehicles having refuse compressing device | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% |
| 8704.32.82 | ----- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.83 | --- - - Designed for the transport of concrete or cement in bulk | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.84 | ----- Other vans, pick-up trucks and similar vehicles | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.85 | ---- - Ordinary lorries (trucks) | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.86 | --- - - Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | --- g.v.w exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.32.87 | -----Refrigerated vans | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.88 | -- - - Refuse collection vehicles having refuse compressing device | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.91 | ----- Tanker vehicles | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.92 | -- - - Designed for the transport of concrete or cement in bulk | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.93 | ----- Other vans, pick-up trucks and similar vehicles | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32 .94 | ----- Ordinary lorries (trucks) | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.32.95 | --- - - Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Completely Knocked Down (CKD): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- g.v.w not exceeding 5 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.90 .11 | ----Vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.90 .12 | ---- Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.90.19 | ---- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- g.v.w exceeding 5 t but not exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.90.21 | ----Vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.90.22 | --- - Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.90.29 | ---- Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | --- g.v.w exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8704.90 .31 | ----Vans, pick-up trucks and similar vehicles | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.90.32 | ---- Ordinary lorries (trucks) | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
| 8704.90.39 | -- - - Other | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD | CKD |
|  | -- Completely Built-up (CBU)/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- g.v.w not exceeding 5 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.90.41 | ----Vans, pick-up trucks and similar vehicles | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.90.42 | --- - Ordinary lorries (trucks) | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8704.90.49 | --- - Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
|  | --- g.v.w exceeding 5 t but not exceeding 24 t : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.90.51 | ----Vans, pick-up trucks and similar vehicles | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.90.52 | --- - Ordinary lorries (trucks) | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
| 8704.90.59 | ---- Other | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 60\% | 30\% |
|  | --- g.v.w exceeding 24 t: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8704.90 .61 | ----Vans, pick-up trucks and similar vehicles | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.90.62 | -- - - Ordinary lorries (trucks) | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8704.90.69 | ---- Other | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 87.05 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8705.10.00 | - Crane lorries | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.20 .00 | - Mobile drilling derricks | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.30.00 | - Fire fighting vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.40.00 | - Concrete-mixer lorries | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8705.90 .10 | - - Street cleansing vehicles, including cesspit emptiers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.90.20 | -- Mobile clinics; spraying lorries of all kinds | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.90.30 | -- Mobile radiological units | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.90 .40 | -- Mobile manufacture units for explosives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8705.90.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87.06 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - For vehicles of heading 87.01 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8706.00.11 | - - For vehicles of subheadings 8701.10 and 8701.90 (agricultural tractors only) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8706.00.19 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | - For vehicles of heading 87.02: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8706.00.21 | -- For vehicles of subheading 8702.10 | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8706.00.22 | -- For vehicles of subheading 8702.90 | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - For vehicles of heading 87.03: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8706.00.31 | -- For ambulances | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8706.00.39 | -- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - For vehicles of heading 87.04: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8706.00.41 | -- For vehicles of subheading 8704.10 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8706.00.49 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8706.00.50 | - For vehicles of heading 87.05 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 87.07 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8707.10 | - For the vehicles of heading 87.03: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8707.10.10 | -- For ambulances | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8707.10.90 | -- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8707.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For vehicles of heading 87.01: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8707.90.11 | -- - For vehicles of subheadings 8701.10 and 8701.90 (agricultural tractors only) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8707.90.19 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
|  | -- For vehicles of heading 87.04: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8707.90.21 | -- - For vehicles of subheading 8704.10 | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8707.90.29 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8707.90.30 | -- For vehicles of heading 87.05 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 3\% | 0\% | 0\% | 0\% |
| 8707.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 87.08 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.10 | - Bumpers and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.10.10 | -- For vehicles of heading 87.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.10.20 | - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.10.30 | - - For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.10.40 | -- For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.10.50 | -- For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.10.60 | -- For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.10.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other parts and accessories of bodies (including cabs): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.21 | -- Safety seat belts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.21.10 | --- For vehicles of heading 87.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.21.20 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10 ) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.21.30 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.21.40 | -- - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.21.50 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.21.60 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.21.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- - Components of door trim assembly: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.29.11 | - - - For vehicles of subheading 8701.10 or 8701.90 <br> (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.12 | - - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.13 | -- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.14 | ----For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.15 | -- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.16 | --- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.17 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.19 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.29.91 | - - - For vehicles of subheading 8701.10 or 8701.90 <br> (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.92 | --- For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.93 | -- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.94 | ---- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.95 | -- - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.96 | --- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.97 | --- For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.98 | ---- Parts of safety belts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.29.99 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Brakes and servo-brakes and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.31 | -- Mounted brake linings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.31.10 | - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.31.20 | - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.31.30 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.31.40 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.31.50 | - - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8708.31.60 | -- For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.31.70 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.31.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.39.10 | -- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39.20 | - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39.30 | -- For vehicles of subheadings 87.02 and 87.04 (except subheading 8704.10 ) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39.40 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39.50 | - - - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39.60 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39.70 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.39.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40 | - Gear boxes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Not fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.40.11 | -- - For vehicles of subheading 8701.10 or 8701.90 <br> (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.12 | - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.13 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.14 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.15 | -- - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.16 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.17 | --- For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.19 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.40.21 | - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.22 | - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.23 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8708.40.24 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.25 | -- - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.26 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40 .27 | --- For vehicles of subheading 8704.10 or 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.40.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50 | - Drive-axles with differential, whether or not provided with other transmission components: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Not fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.50.11 | -- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.12 | - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.13 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50 .14 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.15 | - - - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.16 | $\begin{aligned} & \hline- \text { - For vehicles of subheading } 8703.24 \text { or } 8703.33 \\ & \text { (except ambulances) } \\ & \hline \end{aligned}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.17 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.50.21 | - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.22 | -- - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.23 | $\begin{array}{\|l} \hline-- \text { - For vehicles of headings } 87.02 \text { and } 87.04 \\ \text { (except subheading } 8704.10 \text { ) } \\ \hline \end{array}$ | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50 .24 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.25 | -- - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.26 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50 .27 | -- For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.50.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60 | - Non-driving axles and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Not fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.60.11 | -- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

## Schedule of Tariff Commitments <br> Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8708.60.12 | - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.13 | -- For vehicles of headings 87.02 and 87.04 (except subheading 8704.10 ) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.14 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.15 | -- - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.16 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.17 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.19 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Fully assembled: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.60.21 | - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.22 | -- - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.23 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.24 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.25 | - - - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.26 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60.27 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.60 .29 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70 | - Road wheels and parts and accessories thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - Wheel centre discs, center caps whether or not incorporating logos: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.70.11 | -- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.12 | -- - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.13 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.14 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.15 | -- - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.16 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 8708.70 .17 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.19 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.70.91 | -- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.92 | - - For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.93 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10 ) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.94 | --- For ambulance | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.95 | -- - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70.96 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70 .97 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.70 .99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80 | - Suspension shock-absorbers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.80 .10 | - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80.20 | - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80.30 | - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80.40 | -- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80 .50 | -- For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80 .60 | - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80 .70 | - - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.80.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.91 | -- Radiator: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.91.10 | -- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.91.20 | -- - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.91.30 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.91.40 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

nnex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8708.91.50 | -- - For vehicles of subheadings 8703.21 to 8703.23 , 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.91.60 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.91.70 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.91.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92 | -- Silencers and exhaust pipes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Straight-through silencers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.92.11 | -- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.12 | --- For vehicles of heading 87.01 (except <br> subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.13 | -- - - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.14 | ----For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.15 | -- - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.16 | -- - - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.17 | -- - - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.19 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.92.91 | -- - For vehicles of subheading 8701.10 or 8701.90 <br> (agricultural tractors only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.92 | -- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.93 | --- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92 .94 | ----For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.95 | -- - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92 .96 | --- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92 .97 | ---- For vehicles of subheading 8704.10 or 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.92.99 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.93 | -- Clutches and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.93.10 | - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.93.20 | -- - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 )(agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8708.93.30 | -- - For vehicles of headings 87.02 and 87.04 (except subheading 8704.10) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.93.40 | --- For ambulances | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.93.50 | - - - For vehicles of subheadings 8703.21 to 8703.23, 8703.31 or 8703.32 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.93.60 | -- - For vehicles of subheading 8703.24 or 8703.33 (except ambulances) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.93.70 | -- - For vehicles of subheading 8704.10 or heading 87.05 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.93.90 | -- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.94 | -- Steering wheels, steering columns and steering boxes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Steering wheels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.94.11 | --- - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractor only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.94.12 | -- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 (agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.94.19 | --- - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Steering columns and steering boxes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.94.21 | -- - - For vehicles of subheading 8701.10 or 8701.90 (agricultural tractor only) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.94.22 | -- - - For vehicles of heading 87.01 (except subheading 8701.10 or 8701.90 (agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.94.29 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - Unassembled fuel tanks; engine brackets; parts and accessories of radiators; aluminium radiator core, single row: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.99.11 | --- For vehicles of heading 87.01 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.99.19 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other parts and accessories for vehicles of subheading 8701.10 or 8701.90 (agricultural tractors only): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.99.21 | ---- Crown wheels and pinions | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.99.29 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other parts and accessories for vehicles of subheading 8701.20 or 8701.30 : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.99.31 | --- - Crown wheels and pinions | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.99.39 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.99.40 | -- - Other parts and accessories for vehicles of subheading 8701.90 (except agricultural tractors) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8708.99.91 | ---- Crown wheels and pinions | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.99.92 | -- - - Automotive liquefied petroleum gas (LPG) cylinders | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8708.99.93 | ---- Parts of suspension shock-absorbers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8708.99.99 | ---- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87.09 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8709.11.00 | -- Electrical | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8709.19.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8709.90.00 | - Parts | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8710.00.00 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.10 | - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.10.10 | -- Mopeds | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
|  | -- Other, CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.10.21 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.10.22 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.10.29 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- Other, CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.10.31 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.10.32 | -- - Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.10.39 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20.10 | -- Mopeds | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8711.20.20 | -- Motorcross motorcycles | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- Other, CKD, of a cylinder capacity not exceeding 125 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20.31 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20.32 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20.33 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other, CKD, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20.34 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20.35 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20.36 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other, CKD, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20 .37 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

## Schedule of Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8711.20 .38 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20 .39 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | -- Other, CKD, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20 .41 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20 .42 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20.43 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other, CBU/Other, of a cylinder capacity not exceeding 125 cc : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20 .44 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20 .45 | -- - Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20.46 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other, CBU/Other, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20 .47 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20 .48 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20.49 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other, CBU/Other, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20 .51 | --- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20 .52 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.20 .53 | --- Other | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other, CBU/Other, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.20 .54 | --- Motor scooters | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.20 .55 | --- Other motor cycles, with or without side-cars | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.20 .56 | --- Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.30 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.30 .10 | -- Motorcross motorcycles | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.30 .20 | -- Other, CKD | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.30 .30 | -- Other, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.40 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.40 .10 | -- Motorcross motorcycles | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.40 .20 | -- Other, CKD | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.40 .30 | -- Other, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.50 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.50 .10 | -- Motorcross motorcycles | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.50 .20 | -- Other, CKD | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.50 .30 | -- Other, CBU/Other | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.90 .10 | -- Mopeds | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8711.90.20 | -- Motor scooters | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

## Annex 1 <br> Tariff Commitments

Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8711.90.30 | - - Other cycles fitted with an auxiliary motor with or without side-cars | 100\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8711.90.40 | -- Side-cars | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ---CKD: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.90 .91 | ---- Not exceeding 200 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.90.92 | ---- Exceeding 200 cc but not exceeding 500 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.90.93 | ---- Exceeding 500 cc but not exceeding 800 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.90.94 | --- Exceeding 800 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
|  | ---CBU/Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8711.90 .95 | --- - Not exceeding 200 cc | 100\% | 100\% | 60\% | 55\% | 50\% | 45\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8711.90 .96 | ---- Exceeding 200 cc but not exceeding 500 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.90.97 | ---- Exceeding 500 cc but not exceeding 800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 8711.90.98 | --- Exceeding 800 cc | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 100\% | 50\% |
| 87.12 | Bicycles and other cycles (including delivery tricycles), not motorised. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8712.00.10 | - Racing bicycles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8712.00.20 | - Other bicycles (including children's bicycles in the normal form of adult bicycles) | 80\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8712.00.30 | - Bicycles designed to be ridden by children but not in the normal form of adult bicycles | 80\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8712.00.90 | - Other | 80\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 87.13 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8713.10.00 | - Not mechanically propelled | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8713.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87.14 | Parts and accessories of vehicles of headings 87.11 to 87.13. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of motorcycles (including mopeds): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.11 | -- Saddles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.11.10 | - - For motorcycles of subheading $8711.10,8711.20$ <br> or 8711.90 | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8714.11.20 | - - For motorcycles of subheading $8711.30,8711.40$ <br> or 8711.50 | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 5\% | 3\% | 0\% | 0\% | 0\% |
| 8714.19 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.19.10 | --- Carburettor assembly | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.19.20 | -- - Clutch assembly | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.19.30 | --- Gear assembly | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.19.40 | -- - Starter system | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.19.50 | --- Spokes or nipples | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.19.60 | -- - Other, for motorcycles of subheading 8711.10, 8711.20 or 8711.90 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.19.70 | -- - Other, for motorcycles of subheading 8711.30, 8711.40 or 8711.50 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.20 | - Of carriages for disabled persons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Castors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8714.20.11 | - - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8714.20 .12 | -- - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8714.20.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8714.20 .20 | -- Spokes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8714.20 .30 | -- Nipples | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8714.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.91 | -- Frames and forks, and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.91.10 | -- - Frames and folks for cycles of subheading 8712.00.30 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.91.20 | --- Other frames | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.91.30 | --- Other forks | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.91 .40 | --- Other parts of frames | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.91.90 | --- Other parts of forks | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.92 | -- Wheel rims and spokes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.92.10 | - - Wheel rims or spokes for cycles of subheading 8712.00 .30 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.92.90 | --- Other wheel rims or spokes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.93 | - - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.93.10 | --- For cycles of subheading 8712.00.30 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.93.90 | --- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.94 | - - Brakes, including coaster braking hubs and hub brakes, and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.94.10 | --- For cycles of subheading 8712.00.30 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.94 .90 | --- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.95 | -- Saddles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.95.10 | -- - For cycles of subheading 8712.00.30 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.95 .90 | --- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.96 | -- Pedals and crank-gear, and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.96.10 | -- - For cycles of subheading 8712.00.30 | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.96.20 | --- Chain wheels or cranks | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.96.90 | --- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- - For cycles of subheading 8712.00.30: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8714.99 .11 | ---- Nipples | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.99.19 | ---- Other | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.99.20 | - - - Other handle bars, seat pillars, carriers, control cables, reflectors, lamp bracket lugs, mudguards | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.99.30 | --- Other nipples or spokes | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |
| 8714.99.90 | --- Other parts | 50\% | 50\% | 50\% | 50\% | 50\% | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 8\% | 5\% |

nnex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 87.15 | Baby carriages and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8715.00.10 | - Baby carriages | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8715.00.20 | - Parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87.16 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.10 .00 | - Trailers and semi-trailers of the caravan type, for housing or camping | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.20 .00 | - Self-loading or self-unloading trailers and semitrailers for agricultural purposes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other trailers and semi-trailers for the transport of goods: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.31 .00 | -- Tanker trailers and tanker semi-trailers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.39.10 | --- Refrigerated trailers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.39.20 | --- Other, of a weight exceeding 200 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.39 .30 | --- Other agricultural trailers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.39 .90 | -- - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.40 | - Other trailers and semi-trailers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.40 .10 | -- Of a weight exceeding 200 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.40 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.80 | - Other vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.80 .10 | -- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops (except wheelbarrows) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.80.20 | -- Wheelbarrows | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.80 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - - For trailers and semi-trailers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.90 .11 | --- Wheels | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.12 | - - Other, for goods of subheading 8716.10, 8716.31, 8716.39 or 8716.40 | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90 .13 | --- Other, for goods of subheading 8716.20 | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- For other vehicles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.90.20 | --- For goods of subheading 8716.80.10 | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- For goods of subheading 8716.80.20: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8716.90.31 | -- - - Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.32 | -- - - Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.33 | ---- Other castors | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.39 | --- - Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} 2022 \text { and } \\ \text { subsequent } \end{gathered}$ years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8716.90.91 | -- - - Castors of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.92 | -- - - Castors of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm provided that the width of the wheel or tyre fitted thereto is not less than 30 mm | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90 .93 | ---- Other castors | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.94 | ----Spokes | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.95 | ---- Nipples | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8716.90.99 | ---- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88 | AIRCRAFT, SPACECRAFT, AND PARTS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 88.01 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8801.10.00 | - Gliders and hang gliders | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8801.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88.02 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Helicopters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8802.11.00 | -- Of an unladen weight not exceeding 2,000 kg | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.12.00 | -- Of an unladen weight exceeding $2,000 \mathrm{~kg}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.20 | - Aeroplanes and other aircraft, of an unladen weight not exceeding $2,000 \mathrm{~kg}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8802.20.10 | -- Aeroplanes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.30 | - Aeroplanes and other aircraft, of an unladen weight exceeding $2,000 \mathrm{~kg}$ but not exceeding $15,000 \mathrm{~kg}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8802.30.10 | -- Aeroplanes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.40 | - Aeroplanes and other aircraft, of an unladen weight exceeding $15,000 \mathrm{~kg}$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8802.40.10 | -- Aeroplanes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.40.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8802.60 .00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88.03 | Parts of goods of heading 88.01 or 88.02. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8803.10 | - Propellers and rotors and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8803.10.10 | -- Of helicopters or aeroplanes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8803.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8803.20 | - Under-carriage and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8803.20.10 | - - Of helicopters, aeroplanes, balloons, gliders or kites | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8803.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8803.30.00 | - Other parts of aeroplanes or helicopters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8803.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8803.90.10 | -- Parts of telecommunication satellites [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8803.90.20 | -- Of ballons, gliders or kites | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8803.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88.04 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8804.00.10 | - Parachutes; Parts and accessories of parachutes and parts of rotochutes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8804.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88.05 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8805.10 | - Aircraft launching gear and parts thereof; deckarrestor or similar gear and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8805.10.10 | -- Aircraft launching gear and parts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8805.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Ground flying trainers and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8805.21.00 | -- Air combat simulators and parts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8805.29 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8805.29.10 | --- Ground flying trainers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8805.29.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89 | SHIPS, BOATS AND FLOATING STRUCTURES. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 89.01 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8901.10 | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8901.10.10 | -- Of gross tonnage not exceeding 26 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.10.20 | -- Of gross tonnage exceeding 26 but not exceeding 250 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.10.30 | $\begin{aligned} & -- \text { Of gross tonnage exceeding } 250 \text { but not } \\ & \text { exceeding } 500 \end{aligned}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.10.40 | - - Of gross tonnage exceeding 500 but not exceeding 4000 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.10.50 | -- Of gross tonnage exceeding 4000 but not exceeding 5000 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.10.60 | -- Of gross tonnage exceeding 5000 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.20 | - Tankers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8901.20.10 | -- Of gross tonnage not exceeding 26 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.20.20 | $\qquad$ $250$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.20.30 | -- Of gross tonnage exceeding 250 but not exceeding 500 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.20 .40 | $\begin{aligned} & -- \text { Of gross tonnage exceeding } 500 \text { but not } \\ & \text { exceeding } 4000 \end{aligned}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8901.20 .50 | $\begin{aligned} & \text { - - Of gross tonnage exceeding } 4000 \text { but not } \\ & \text { exceeding } 5000 \end{aligned}$ | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.20 .60 | -- Of gross tonnage exceeding 5000 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.30 | - Refrigerated vessels, other than those of subheading 8901.20: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8901.30 .10 | -- Of gross tonnage not exceeding 26 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.30.20 | -- Of gross tonnage exceeding 26 but not exceeding 250 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.30 .30 | - - Of gross tonnage exceeding 250 but not exceeding 500 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.30 .40 | - - Of gross tonnage exceeding 500 but not exceeding 4000 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.30 .50 | - - Of gross tonnage exceeding 4000 but not exceeding 5000 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.30 .60 | -- Of gross tonnage exceeding 5000 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Not motorised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8901.90 .11 | --- Of gross tonnage not exceeding 26 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.12 | -- - Of gross tonnage exceeding 26 but not exceeding 250 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.13 | -- - Of gross tonnage exceeding 250 but not exceeding 500 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.14 | --- Of gross tonnage exceeding 500 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Motorised: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8901.90.21 | --- Of gross tonnage not exceeding 26 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.22 | -- - Of gross tonnage exceeding 26 but not exceeding 250 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.23 | -- - Of gross tonnage exceeding 250 but not exceeding 500 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.24 | -- - Of gross tonnage exceeding 500 but not exceeding 4000 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.25 | -- - Of gross tonnage exceeding 4000 but not exceeding 5000 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8901.90.26 | -- - Of gross tonnage exceeding 5000 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89.02 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of gross tonnage not exceeding 26: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8902.00.11 | -- Fishing vessels | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8902.00.12 | -- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
|  | - Of gross tonnage exceeding 26 but not exceeding 40: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8902.00.21 | -- Fishing vessels | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8902.00.22 | -- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
|  | - Of gross tonnage exceeding 40 but not exceeding 100: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8902.00.31 | -- Fishing vessels | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8902.00.32 | -- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
|  | - Of gross tonnage exceeding 100 but not exceeding 250: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8902.00.41 | -- Fishing vessels | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
| 8902.00.42 | -- Other | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% |
|  | - Of gross tonnage exceeding 250 but not exceeding 4000: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8902.00.51 | -- Fishing vessels | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8902.00.52 | - - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Of gross tonnage exceeding 4000: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8902.00.91 | -- Fishing vessels | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8902.00.92 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89.03 | Yachts and other vessels for pleasure or sports; rowing boats and canoes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8903.10.00 | - Inflatable | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8903.91.00 | -- Sailboats, with or without auxiliary motor | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8903.92.00 | -- Motorboats, other than outboard motorboats | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8903.99.00 | - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89.04 | Tugs or pusher craft. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Tugs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8904.00.10 | -- Of gross tonnage not exceeding 26 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of gross tonnage exceeding 26: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8904.00.21 | --- Of a power not exceeding 4,000 HP | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8904.00.29 | --- Of a power exceeding 4,000 HP | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Pusher craft: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8904.00.30 | -- Of gross tonnage not exceeding 26 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of gross tonnage exceeding 26: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8904.00.41 | --- Of a power not exceeding 4,000 HP | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8904.00.49 | -- - Of a power exceeding 4,000 HP | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89.05 | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8905.10.00 | - Dredgers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8905.20.00 | - Floating or submersible drilling or production platforms | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8905.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8905.90.10 | -- Floating docks of a gross tonnage exceeding 100 | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8905.90.20 | -- Other floating docks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8905.90.30 | -- Fire-floats or light vessels | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8905.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89.06 | Other vessels, including warships and lifeboats other than rowing boats. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8906.10.00 | - Warships | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8906.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8906.90.10 | -- Of displacement not exceeding 300 t | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8906.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89.07 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8907.10 .00 | - Inflatable rafts | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8907.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8907.90.10 | -- Buoys | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8907.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89.08 | Vessels and other floating structures for breaking up. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8908.00.10 | - Articles of headings 89.01 to 89.06 imported for breaking up | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 8908.00.20 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90 | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES OF SUCH ARTICLES. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 90.01 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9001.10 | - Optical fibres, optical fibre bundles and cables: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9001.10.10 | -- For telecommunications and other electrical use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.20.00 | - Sheets and plates of polarising material | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.30 .00 | - Contact lenses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.40.00 | - Spectacle lenses of glass | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.50 .00 | - Spectacle lenses of other materials | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9001.90 .10 | -- For photographic or cinematographic cameras or projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.90.20 | -- Lenses and prisms for lighthouses or beacons | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9001.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.02 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Objective lenses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9002.11 | -- For cameras, projectors or photographic enlargers or reducers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Tariff Commitments
Viet Nam

| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9002.11.10 | --- Cinematographic projector | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.11.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.19 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.20 | - Filters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9002.20.10 | -- For cinematographic projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.20.20 | - - For cinematographic cameras, photographic cameras and other projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.20.30 | -- For telescopes or microscopes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9002.90.10 | -- Lenses and prisms for lighthouses or beacons | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.90.20 | -- For cinematographic projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.90.30 | - - For cinematographic cameras, photographic cameras and other projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.90.40 | -- For medical and surgical instruments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9002.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.03 | Frames and mountings for spectacles, goggles and the like, and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Frames and mountings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9003.11.00 | -- Of plastics | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9003.19.00 | -- Of other materials | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9003.90.00 | - Parts | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.04 | Spectacles, goggles and the like, corrective, protective or other. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9004.10.00 | - Sunglasses | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9004.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9004.90.10 | -- Corrective spectacles | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9004.90.20 | -- Corrective goggles | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9004.90.30 | -- Goggles for swimmers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9004.90.40 | -- Other protective goggles | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9004.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.05 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radioastronomy. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9005.10.00 | - Binoculars | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9005.80 | - Other instruments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9005.80.10 | - - Astronomical instruments, excluding instruments for radio-astronomy | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9005.80.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9005.90 | - Parts and accessories (including mountings): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9005.90.10 | -- For astronomical instruments, excluding instruments for radio-astronomy | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9005.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ years |
| 90.06 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.10 | - Cameras of a kind used for preparing printing plates or cylinders: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.10.10 | -- Laser photo plotters [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.20.00 | - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.30.00 | - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.40 .00 | - Instant print cameras | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other cameras: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.51.00 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.52 .00 | -- Other, for roll film of a width less than 35 mm | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.53 .00 | -- Other, for roll film of a width of 35 mm | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.59.10 | - - - Laser photo plotters or image setters with raster image processor | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.59.90 | --- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Photographic flashlight apparatus and flashbulbs: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.61 .00 | -- Discharge lamp ("electronic") flashlight apparatus | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.62 .00 | -- Flashbulbs, flashcubes and the like | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.69.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.91 | -- For cameras: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.91.10 | -- - For laser photo plotters of subheading 9006.10 .10 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.91.20 | -- - Other, for cameras of subheadings 9006.10.00 and 9006.30.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.91.30 | -- - Other, for cameras of subheadings 9006.40.00 to 9006.53 .00 | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.91.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9006.99.10 | --- For photographic flashlight apparatus | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9006.99.90 | --- Other | 15\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.07 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Cameras: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9007.11.00 | - - For film of less than 16 mm width or for double-8 mm film | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9007.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9007.20 | - Projectors: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9007.20.10 | -- For film of less than 16 mm in width | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9007.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9007.91.00 | -- For cameras | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9007.92.00 | -- For projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.08 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9008.10.00 | - Slide projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9008.20.00 | - Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9008.30.00 | - Other image projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9008.40 | - Photographic (other than cinematographic) enlargers and reducers: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9008.40.10 | -- Specialised equipment for use in the printing industry | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9008.40 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9008.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9008.90.10 | -- Of goods of subheading 9008.20.00 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9008.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.09 | Photocopying apparatus incorporating an optical system or of the contact type and thermocopying apparatus. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Electrostatic photocopying apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.11 | - - Operating by reproducing the original image directly onto the copy (direct process): [ITA1/A-100)] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.11.10 | -- - Colour | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.11.90 | -- - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.12 | -- Operating by reproducing the original image via an intermediate onto the copy (indirect process): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | --- Colour: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.12.11 | -- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.12.19 | ---- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.12.91 | -- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code [ITA/2] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 9009.12.99 | -- - - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other photocopying apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.21 | -- Incorporating an optical system: [ITA1/A-101] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.21 .10 | - - - Colour | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.21 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.22 | -- Of the contact type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.22.10 | --- Colour | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.22 .90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.30 | - Thermo-copying apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.30.10 | -- Colour | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.30.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts and accessories: [ITA1/A-102] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9009.91.00 | -- Automatic document feeders [ITA1/A-102] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.92.00 | -- Paper feeders [ITA1/A-102] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.93.00 | - - Sorters [ITA1/A-102] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9009.99.00 | - - Other [ITA1/A-102] | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.10 | Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9010.10 | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9010.10.10 | -- Apparatus and equipment for automatically developing $x$-ray film | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.10.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9010.41 .00 | -- Direct write-on-wafer apparatus [ITA1/A-171] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.42 .00 | -- Step and repeat aligners [ITA1/A-172] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.49.00 | -- Other [ITA1/A-173] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.50 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9010.50.10 | - - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.50 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.60 | - Projection screens: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9010.60 .10 | -- Of 300 inches or more | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.60 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9010.90.10 | - - For projection screens, or for articles of subheading 9010.10 | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.90.20 | - - Parts and accessories of the apparatus of subheadings $9010.41 .00,9010.42 .00$ and 9010.49 .00 (ITA1/A-174) | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.90.30 | -- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9010.90.90 | -- Other | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.11 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9011.10 | - Stereoscopic microscopes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9011.10.10 | - - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B175] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9011.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9011.20 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9011.20.10 | -- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B176] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9011.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9011.80 .00 | - Other microscopes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9011.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9011.90.10 | -- Parts and accessories of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-177,B-178] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9011.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.12 | Microscopes other than optical microscopes; diffraction apparatus. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9012.10 | - Microscopes other than optical microscopes; diffraction apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9012.10.10 | - - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B-179] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9012.10 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9012.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9012.90.10 | - - Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles [ITA1/B- 180] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9012.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.13 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.20 .00 | - Lasers, other than laser diodes | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.80 | - Other devices, appliances and instruments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9013.80 .10 | -- Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.80 .20 | -- Liquid crystal devices [ITA1/B-193] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.80 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9013.90.10 | - - Parts and accessories of goods of subheading 9013.20 .00 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.90.20 | -- Other, of goods of subheading 9013.80.20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.90.30 | - - Other, of goods of subheading 9013.10.00 or 9013.80 [ITA1/B-193] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.90.40 | -- Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9013.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.14 | Direction finding compasses; other navigational instruments and appliances. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9014.10.00 | - Direction finding compasses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9014.20 .00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9014.80 | - Other instruments and appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9014.80.10 | -- Of a kind used on ships, incorporating or working in conjunction with an automatic data processor [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9014.80 .20 | -- Other apparatus for detecting shoals of fish | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9014.80 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9014.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9014.90.10 | -- Of instruments and apparatus incorporating or working in conjunction with an automatic data processing of a kind used on ships [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9014.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9015.10 | - Rangefinders |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9015.10.10 | -- Used in photography and cimematography | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9015.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9015.30.00 | - Levels | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9015.40 .00 | - Photogrammetrical surveying instruments and appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9015.80 | - Other instruments and appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9015.80.10 | -- Radio-sonde and radio wind apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9015.80 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9015.90.00 | - Parts and accessories | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.16 | Balances of a sensitivity of $5 \mathbf{c g}$ or better, with or without their weights. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9016.00.10 | - Electronic | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9016.00.90 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.17 | Drawing, marking-out or mathematical calculating instruments, (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the Chapter. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9017.10 | - Drafting tables and machines, whether or not automatic: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9017.10.10 | -- Plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-198] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.20 | - Other drawing, marking-out or mathematical calculating instruments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9017.20 .10 | -- Rulers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.20 .20 | - - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA1/B-181] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.20 .30 | - - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of $\mathrm{PCB} / \mathrm{PWBs}$ [ITA/2 (AS2)] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.20 .40 | - - Photo plotters for the manufacture of PCB/PWBs [ITA/2 (AS2)] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.20 .50 | - - Plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-198] | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.20 .90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.30.00 | - Micrometers, callipers and gauges | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.80 | - Other instruments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9017.80 .10 | -- Measuring tapes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.80 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9017.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9017.90.10 | - - Parts and accessories including printed circuit assemblies for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates [ITA1/B-182 \& 183] [ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.90.20 | -- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of $\mathrm{PCB} / \mathrm{PWBs}$ [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.90.30 | - - Parts and accessories of Photo plotters for the manufacture of $\mathrm{PCB} / \mathrm{PWBs}$ [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.90.40 | -- Parts and accessories including printed circuit assemblies of plotters whether input or output units of heading 84.71 or drawing or drafting machines of heading 90.17 [ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9017.90 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.18 | Instruments and appliances used in medical, surgical, dental or veterinary science, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9018.11.00 | -- Electro-cardiographs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.12 .00 | -- Ultrasonic scanning apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.13 .00 | -- Magnetic resonance imaging apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.14.00 | -- Scintigraphic apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.19.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.20.00 | - Ultra-violet or infra-red ray apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Syringes, needles, catheters, cannulae and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9018.31 | -- Syringes, with or without needles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9018.31 .10 | --- Disposable syringes | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.31 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.32 .00 | -- Tubular metal needles and needles for sutures | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.39 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9018.39 .10 | --- Catheters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.39.20 | --- Disposable tubes for intravenous fluids | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.39.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other instruments and appliances, used in dental sciences: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9018.41 .00 | - - Dental drill engines, whether or not combined on a single base with other dental equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.49 .00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.50 .00 | - Other ophthalmic instruments and appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.90 | - Other instruments and appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | > 2022 and subsequent years |
| 9018.90.10 | -- Surgical blades | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.90.20 | - - Intravenous administration set (adult) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.90.30 | -- Electronic instruments and appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9018.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.19 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9019.10 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9019.10.10 | -- Electronic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9019.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9019.20 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9019.20.10 | -- Artificial respiration apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9019.20.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.20 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9020.00 .10 | -- Breathing appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9020.00.20 | -- Divers' headgear with breathing apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9020.00.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.21 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9021.10.00 | - Orthopaedic or fracture appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Artificial teeth and dental fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9021.21 .00 | -- Artificial teeth | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9021.29.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other artificial parts of the body: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9021.31.00 | - - Artificial joints | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9021.39.00 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9021.40 .00 | - Hearing aids, excluding parts and accessories | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9021.90.00 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 90.22 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9022.12 .00 | -- Computed tomography apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.13 .00 | -- Other, for dental use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.14 .00 | -- Other, for medical, surgical, or veterinary uses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.19 | -- For other uses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9022.19.10 | -- - X-ray apparatus for the physical inspection of solder joints on PCB/PWB assemblies [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.19.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9022.21 .00 | -- For medical, surgical, dental or veterinary uses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.29 .00 | -- For other uses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.30 | - X-ray tubes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9022.30.10 | -- For medical, surgical, dental or veterinary uses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.30.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.90 | - Other, including parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9022.90.10 | -- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.90 .20 | -- For medical, surgical, dental or veterinary use | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9022.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9023.00.00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.24 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9024.10 | - Machines and appliances for testing metals: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9024.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9024.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9024.80 | - Other machines and appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9024.80 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9024.80 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9024.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9024.90.10 | -- For electrically operated machines and appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9024.90.20 | -- For non-electrically operated machines and appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.25 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Thermometers and pyrometers, not combined with other instruments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9025.11.00 | -- Liquid-filled, for direct reading | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9025.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9025.19.10 | --- Electrical | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9025.19 .20 | -- - Non-electrical | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9025.80 | - Other instruments: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9025.80 .10 | -- Temperature gauges for motor vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9025.80 .20 | -- Other, electrical | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9025.80 .30 | -- Other, non-electrical | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9025.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9025.90.10 | -- For electrically operated instruments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9025.90.20 | -- For non-electrically operated instruments | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.26 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9026.10 | - For measuring or checking the flow or level of liquids: [ITA/A-103] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9026.10 .10 | - - Level gauges for motor vehicles, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.10.20 | -- Level gauges for motor vehicles, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.10 .30 | -- Other, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.10 .90 | -- Other, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.20 | - For measuring or checking pressure: [ITA1/A-104] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9026.20.10 | -- Pressure gauges for motor vehicles, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.20 .20 | - - Pressure gauges for motor vehicles, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.20 .30 | -- Other, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.20 .40 | -- Other, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9026.80 | - Other instruments or apparatus: [ITA1/A-105] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9026.80 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.80 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.90 | - Parts and accessories: [ITA1/A-106] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9026.90.10 | - - For electrically operated instruments and apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9026.90.20 | -- For non-electrically operated instruments and apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.27 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.10 | - Gas or smoke analysis apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.20 | - Chromatographs and electrophoresis instruments: [ITA1/A-107] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.20 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.20.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.30 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR): [ITA1/A-108] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.30.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.30.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.40 .00 | - Exposure meters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.50 | - Other instruments and apparatus using optical radiations (UV, visible, IR): [ITA1/A-109] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.50 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.50 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.80 | - Other instruments and apparatus: [ITA1/A-110] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.80.10 | -- Smoke detectors, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.80 .20 | -- Other, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.80 .30 | -- Other, not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.90 | - Microtomes; parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.90.10 | - - Parts and accessories including printed circuit assemblies of products of heading 90.27 , other than for gas or smoke analysis apparatus and microtomes [ITA1/A-111] [ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9027.90.91 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9027.90 .99 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{aligned} & \text { Base Rate } \\ & \text { (2005 MFN) } \end{aligned}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 90.28 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9028.10 | - Gas meters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9028.10.10 | -- Gas meters of a kind mounted in gas containers | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9028.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9028.20 | - Liquid meters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9028.20 .10 | -- Totalizing water meters | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9028.20.90 | - - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9028.30 | - Electricity meters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9028.30.10 | - - Kilowatt hour meters | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9028.30 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9028.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9028.90.10 | -- Water meter housings or bodies | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9028.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.29 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than articles of heading 90.14 or 90.15 ; stroboscopes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9029.10 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9029.10.10 | -- Revolution counters, production counters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.10.20 | -- Taximeters | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.10.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.20 | - Speed indicators and tachometers; stroboscopes: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9029.20 .10 | -- Speedometers for motor vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.20.20 | - - Other speed indicators and tachometers for motor vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.20.30 | -- Speed indicators and tachometers for locomotives | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.20 .90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9029.90.10 | - - Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9029.90.20 | -- Of other goods of subheading 9029.20 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.30 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28 ; instruments and apparatus for measuring or detecting alpha, beta, gamma, X rays, cosmic or other ionising radiations. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionising radiation | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9030.20 .00 | - Cathode-ray oscilloscopes and cathode-ray oscillographs | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.31 .00 | -- Multimeters | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.39 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.39.10 | --- Ammeters and voltmeters for motor vehicles | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.39.20 | -- - Instruments and apparatus for measuring or checking voltage, current, resistance or power on $\mathrm{PCB} / \mathrm{PWBs}$ or PCAs, without recording device [ITA/2 $(\mathrm{AS} 2)]$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.39.30 | -- - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.39.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.40.00 | - Other instruments and apparatus, specially designed for tele-communications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) [ITA1/A-112] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other instruments and apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.82 | - - For measuring or checking semiconductor wafers or devices:[ITA1/A-184] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.82.10 | --- Wafer probers [ITA1/B-166] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.82.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.83 | -- Other, with a recording device: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.83.10 | -- - Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.83 .90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.89 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.89.10 | -- - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs, other than those covered within subheading 9030.39 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.89.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9030.90.10 | -- Parts and accessories including printed circuit assemblies of goods of subheadings 9030.40 and 9030.82 [ITA/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9030.90.20 | - - Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on $\mathrm{PCB} / \mathrm{PWBs}$ and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.90.30 | -- Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA1/A-185 \& 186] [ITA1/B-199] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.90 .40 | - - Printed circuit assemblies for products falling within the Information Technology Agreement (ITA), including such assemblies for external connections such as cards that conform to the PCMCIA standard. Such printed circuit assemblies consist of one or more printed circuits of heading 85.34 with one or more active elements assembled thereon, with or without passive elements. "Active elements" means diodes, transistors and similar semiconductor devices, whether or not photosensitive, of heading 85.41, and integrated circuits and micro assemblies of heading 85.42 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9030.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.31 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.10 | - Machines for balancing mechanical parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.20 | - Test benches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.20 .10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.20 .20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.30 .00 | - Profile projectors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other optical instruments and appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.41 .00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-187] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.49 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.49 .10 | -- - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers [ITA1/A-188] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.49 .20 | --- Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.49.30 | -- - Optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.49.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.80 | - Other instruments, appliances and machines: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- Cable test equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.80.11 | --- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.80.19 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.80.91 | -- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafer or reticles [ITA1/B179] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.80 .92 | -- - Other, electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.80.99 | -- - Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- For electrically operated equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9031.90.11 | -- - Parts and accessories including printed circuit assemblies of optical instruments and appliances for: inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices [ITA1/A-189]; measuring surface particulate contamination on semiconductor wafers [ITA1/A- 190] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.90.12 | -- - Parts and accessories of Optical error verification and repair apparatus for PCB/PWBs and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.90.13 | -- - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.90.14 | -- - Parts and accessories of electron beam microscopes fitted with equipment specially designed for handling and transport of semiconductor wafers or reticles [ITA1/B-180] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.90.19 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9031.90.20 | -- For non-electrically operated equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.32 | Automatic regulating or controlling instruments and apparatus. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9032.10 | - Thermostats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9032.10.10 | -- Electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.10.20 | -- Not electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.20 | - Manostats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9032.20.10 | -- Electrically operated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.20.20 | -- Not electrically operated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other instruments and apparatus: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9032.81 .00 | -- Hydraulic or pneumatic | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.89 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9032.89.10 | -- - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| 9032.89.20 | -- - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of PCA/PWBs [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | --- Other, electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9032.89.31 | -- - - Automatic regulating voltage units (stabilizers) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.89.39 | --- - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.89.90 | --- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.90 | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9032.90 .10 | -- Of goods of subheading 9032.89.10 [ITA/2] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.90 .20 | -- Of goods of subheading 9032.89.20 [ITA/2 (AS2)] | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.90.30 | -- Of other electrically operated goods | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9032.90.90 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90.33 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9033.00.10 | - For electrically operated equipment | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9033.00.20 | - For non-electrically operated | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91 | CLOCKS AND WATCHES AND PARTS THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 91.01 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9101.11.00 | -- With mechanical display only | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9101.12.00 | -- With opto-electronic display only | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9101.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other wrist-watches, whether or not incorporating a stop-watch facility: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9101.21.00 | -- With automatic winding | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9101.29.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9101.91.00 | - - Electrically operated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9101.99.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9102.11.00 | -- With mechanical display only | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9102.12.00 | -- With opto-electronic display only | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9102.19 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - Other wrist-watches, whether or not incorporating a stop-watch facility: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9102.21 .00 | -- With automatic winding | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9102.29 .00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9102.91 | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9102.91.10 | -- - Stop-watches | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9102.91.90 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9102.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9102.99.10 | - - - Stop-watches | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9102.99.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.03 | Clocks with watch movements, excluding clocks of heading 91.04 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9103.10.00 | - Electrically operated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9103.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9104.00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9104.00.10 | - For vehicles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9104.00.20 | - For aircraft | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9104.00.30 | - For vessels | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9104.00.90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.05 | Other clocks. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Alarm clocks: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9105.11.00 | -- Electrically operated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9105.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Wall clocks: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9105.21 .00 | -- Electrically operated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9105.29.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9105.91 | -- Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9105.91.10 | -- - Marine and similar chronometers (other than clocks of heading 91.04) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9105.91.20 | -- - Public clocks for buildings; clocks for centralised electric clock systems | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9105.91.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9105.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9105.99.10 | -- - Marine and similar chronometers (other than clocks of heading 91.04) | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9105.99.20 | -- - Public clocks for buildings; clocks for centralised electric clock systems | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9105.99.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.06 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, timeregisters, time-recorders). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9106.10 .00 | - Time-registers; time-recorders | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9106.20 .00 | - Parking meters | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9106.90.00 | - Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9107.00.00 | Time switches with clock or watch movement or with synchronous motor. | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.08 | Watch movements, complete and assembled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9108.11.00 | - - With mechanical display only or with a device to which a mechanical display can be incorporated | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9108.12.00 | -- With opto-electronic display only | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9108.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9108.20.00 | - Automatic winding | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9108.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.09 | Clock movements, complete and assembled. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Electrically operated: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9109.11 .00 | -- Of alarm clocks | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9109.19.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9109.90.00 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.10 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Of watches: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9110.11.00 | -- Complete movements, unassembled or partly assembled (movement sets) | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9110.12.00 | -- Incomplete movements, assembled | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9110.19.00 | -- Rough movements | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9110.90.00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.11 | Watch cases and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9111.20 .00 | - Cases of base metal, whether or not gold- or silverplated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9111.80 .00 | - Other cases | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9111.90.00 | - Parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9112.20 .00 | - Cases | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9112.90.00 | - Parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9113.10 .00 | - Of precious metal or of metal clad with precious metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9113.20 .00 | - Of base metal, whether or not gold- or silver-plated | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| 9113.90 .00 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91.14 | Other clock or watch parts. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9114.10 .00 | - Springs, including hair-springs | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9114.20 .00 | - Jewels | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9114.30 .00 | - Dials | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9114.40 .00 | - Plates and bridges | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9114.90.00 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92 | MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9201.10.00 | - Upright pianos | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9201.20 .00 | - Grand pianos | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9201.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92.02 | Other stringed musical instruments (for example, guitars, violins, harps). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9202.10 .00 | - Played with a bow | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9202.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9203.00.00 | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds. | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92.04 | Accordions and similar instruments; mouth organs. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9204.10 .00 | - Accordions and similar instruments | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9204.20.00 | - Mouth organs | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92.05 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9205.10.00 | - Brass-wind instruments | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9205.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9206.00.00 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92.07 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9207.10.00 | - Keyboard instruments, other than accordions | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9207.90.00 | - Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92.08 | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9208.10.00 | - Musical boxes | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9208.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9208.90.10 | -- Decoy calls, call horns and other mouth-blown sound signalling instruments | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9208.90.90 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92.09 | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9209.10.00 | - Metronomes, tuning forks and pitch pipes | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9209.20.00 | - Mechanisms for musical boxes | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9209.30.00 | - Musical instrument strings | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9209.91 | -- Parts and accessories for pianos: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9209.91.10 | -- - Strung backs, keyboards and metal frames for upright pianos | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9209.91.90 | --- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9209.92.00 | -- Parts and accessories for the musical instruments of heading 92.02 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9209.93.00 | - - Parts and accessories for the musical instruments of heading 92.03 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9209.94.00 | - - Parts and accessories for the musical instruments of heading 92.07 | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9209.99.00 | -- Other | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 3\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 93 | ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 93.01 | Military weapons, other than revolvers, pistols and the arms of heading 93.07. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Artillery weapons (for example, guns, howitzers and mortars): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9301.11.00 | -- Self-propelled | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9301.19.00 | -- Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9301.20 .00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9301.90 .00 | - Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9302.00.00 | Revolvers and pistols, other than those of heading 93.03 or 93.04 . | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 93.03 | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shot-guns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captivebolt humane killers, line-throwing guns). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9303.10.00 | - Muzzle-loading firearms | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9303.20 | - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9303.20 .10 | -- Hunting shotguns | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and <br> subsequent <br> years |
| 9303.20.90 | -- Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9303.30 | - Other sporting, hunting or target-shooting rifles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9303.30.10 | -- Hunting rifles | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9303.30 .90 | -- Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9303.90 .00 | - Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 93.04 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9304.00 .10 | - Air guns, not exceeding 7 kg | 40\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9304.00.90 | - Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 93.05 | Parts and accessories of articles of headings 93.01. to 93.04. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9305.10.00 | - Of revolvers or pistols | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Of shotguns or rifles of heading 93.03: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9305.21 | -- Shotgun barrels: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9305.21.10 | --- Of hunting shotguns, not exceeding 7 kg | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9305.21 .90 | -- - Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9305.29 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9305.29.10 | --- Of hunting shotguns, not exceeding 7 kg | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9305.29.90 | --- Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9305.91.00 | -- Of military weapons of heading 93.01 | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9305.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9305.99.10 | --- Of goods of subheading 9304.00.90 | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9305.99.90 | --- Other | 30\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 93.06 | Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9306.10.00 | - Cartridges for riveting or similar tools or for captivebolt humane killers and parts thereof | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
|  | - Shotgun cartridges and parts thereof; air gun pellets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9306.21 .00 | -- Cartridges | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.29 .00 | -- Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.30 | - Other cartridges and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9306.30.10 | -- Use for revolvers and pistols of heading 93.02 | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.30 .90 | -- Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.90 .00 | - Other | 0\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9307.00.00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 5\% | U | U | U | U | U | U | U | U | U | U | U | U | U | U |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 94 | FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME PLATES AND THE LIKE; PREFABRICATED BUILDINGS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 94.01 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.10.00 | - Seats of a kind used for aircraft | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.20 .00 | - Seats of a kind used for motor vehicles | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.30 .00 | - Swivel seats with variable height adjustment | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.40 .00 | - Seats other than garden seats or camping equipment, convertible into beds | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.50 | - Seats of cane, osier, bamboo or similar materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.50.10 | -- Of rattan | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.50.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other seats, with wooden frames: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.61 | - - Upholstered: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.61.10 | --- Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.61 .20 | --- Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.69 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.69 .10 | -- - Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.69.20 | --- Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other seats, with metal frames: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.71 .00 | -- Upholstered | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.79.00 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.80 | - Other seats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.80 .10 | -- Baby walkers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.80 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Of aircraft seats: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.90.11 | -- - Of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.90.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.90.20 | -- Of baby walkers | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9401.90 .91 | -- Of goods of subheading 9401.20.00 or 9401.30.00 | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.90.92 | --- Other, of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9401.90 .99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\begin{gathered} \hline 2022 \text { and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 94.02 | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9402.10 | - Dentists', barbers' or similar chairs and parts thereof: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9402.10.10 | -- Dentists' chairs | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9402.10 .20 | -- Parts of dentists' chairs | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9402.10.30 | -- Barbers' and hairdressers' chairs and parts thereof | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9402.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9402.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9402.90.10 | -- Furniture specially designed for medical, surgical or veterinary surgical purposes and parts thereof | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9402.90 .90 | - - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 94.03 | Other furniture and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.10 .00 | - Metal furniture of a kind used in offices | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.20 | - Other metal furniture: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.20.10 | -- Board used for checking-in at airports and stations | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.30 | - Wooden furniture of a kind used in offices: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.30.10 | - - Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.30 .20 | - - Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.40 | - Wooden furniture of a kind used in the kitchen: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.40.10 | - - Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.40.20 | -- Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.50 | - Wooden furniture of a kind used in the bedroom: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Bedroom sets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.50 .11 | - - - Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.50 .19 | --- Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.50 .91 | --- Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.50.99 | - - - Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.60 | - Other wooden furniture: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Dining and living room sets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.60 .11 | --- Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.60.19 | --- Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Fume cupboards for use in medical laboratories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.60 .21 | -- - Assembled | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.60.29 | --- Not assembled | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Board used for checking-in at airport and stations: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9403.60.31 | --- Assembled | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.60 .39 | --- Not assembled | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.60.91 | --- Assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.60.99 | -- - Not assembled | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.70 | - Furniture of plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.70.10 | -- Furniture of a kind used in offices | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.70 .20 | -- Fume cupboards for use in medical laboratories | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.70.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80 | - Furniture of other materials, including cane, osier, bamboo or similar materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.80 .10 | -- Bedroom, dining room or living room sets of rattan | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80 .20 | - - Bedroom, dining room or living room sets of other materials | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Of a kind used in parks, gardens or vestibules: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9403.80.31 | --- Of worked monumental or building stone | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80.32 | --- Of cement, of concrete or artificial stone | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80 .33 | -- - Of asbestos-cement, of cellulose fibre-cement or the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80.34 | --- Of ceramics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80 .39 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80 .40 | -- Fume cupboards for use in medical laboratories | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.80.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9403.90.00 | - Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 94.04 | Mattress supports; articles of bedding and similar furnishings (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9404.10.00 | - Mattress supports | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Mattresses: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9404.21 .00 | - - Of cellular rubber or plastics, whether or not covered | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9404.29 | -- Of other materials: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9404.29.10 | --- Mattress springs | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9404.29.20 | --- Other, hyperthermia / hypothermia type | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9404.29.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9404.30.00 | - Sleeping bags | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9404.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9404.90.10 | -- Quilts, bedspreads and mattress protectors | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9404.90 .20 | -- Foam rubber bolsters, pillows, cushions, pouffes | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9404.90 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 94.05 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.10 | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Fluorescent lighting fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.10 .11 | --- Of a capacity not exceeding 40 W | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.10.19 | --- Of a capacity exceeding 40 W | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.10 .20 | -- Surgical lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.10.30 | -- Spotlights | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.10.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.20 | - Electric table, desk, bedside or floor-standing lamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.20.10 | -- Surgical lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.20.20 | -- Spotlights | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.20 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.30.00 | - Lighting sets of a kind used for Christmas trees | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40 | - Other electric lamps and lighting fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.40 .10 | - - Surgical lamps, including specialised operating lights; pilot lamp assemblies for electro-thermic domestic appliances of heading 85.16 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40 .20 | -- Searchlights | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40 .30 | -- Fibreoptic operation headlights | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40.40 | -- Spotlights | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40.50 | -- Street lamps or lanterns | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40 .60 | - - Other exterior lighting, other than street lamps or lanterns | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40 .70 | - - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.40 .90 | - - Other, including other electric lamps and lighting fittings, of wood | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.50 | - Non-electrical lamps and lighting fittings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.50.10 | -- Of oil-burning type other than oil lamps | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Oil lamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.50.21 | --- Of brass, used for religious rites | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.50.22 | --- Of other base metal, or of wood | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.50.23 | --- Of plastics, stone, ceramics or glass | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.50.29 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.50.30 | -- Miners' lamps and quarrymen's lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Hurricane lamps: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.50 .41 | --- Of base metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.50.49 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9405.50 .90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.60 | - llluminated signs, illuminated name-plates and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.60 .10 | - - Property protection warning signs, street name plates, road and traffic signs | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.60.20 | -- Other, of stone or ceramics | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.60.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.91 | -- Of glass: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.91.10 | -- - For surgical lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.91.20 | --- For spotights | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.91.30 | -- - For miners' lamps and the like | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.91.40 | -- - Glass globes and chimneys for other lamps or lanterns | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.91.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.92 | -- Of plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.92.10 | --- For surgical lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.92.20 | --- For spotlights | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.92.30 | --- For miners' lamps and the like | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.92.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9405.99.10 | --- Lampshades of textile materials | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.99.20 | --- Frames for miners' or quarrymen's lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.99.30 | --- Other, for the miners' lamps, surgical lamps | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9405.99.90 | --- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 94.06 | Prefabricated buildings. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9406.00 .10 | - Greenhouses fitted with mechanical or thermal equipment | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9406.00.20 | - Steam bathrooms | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other prefabricated buildings: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9406.00.91 | -- Of plastics | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9406.00.92 | -- Of wood | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9406.00.93 | -- Of cement, of concrete or of artificial stone | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9406.00.94 | -- Of iron or steel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9406.00.95 | -- Of aluminium | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9406.00.99 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95 | TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 95.01 | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9501.00 .10 | - Tricycles | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9501.00.20 | - Other wheeled toys | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9501.00.30 | - Dolls' carriages | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9501.00.91 | -- Spokes, for goods of subheading 9501.00.10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9501.00 .92 | -- Nipples, for goods of subheading 9501.00.10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9501.00.93 | - - Other, for goods of subheading 9501.00.10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9501.00.94 | -- Spokes, other than for goods of subheading 9501.00.10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9501.00.95 | - - Nipples, other than for goods of subheading 9501.00.10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9501.00.99 | - - Other, other than for goods of subheading 9501.00 .10 | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95.02 | Dolls representing only human beings. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9502.10 .00 | - Dolls, whether or not dressed | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Parts and accessories: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9502.91.00 | -- Garments and accessories therefor, footwear and headgear | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9502.99.00 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95.03 | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.10 .00 | - Electric trains, including tracks, signals and other accessories thereof | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.20 | - Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.20 .10 | -- Model aircraft assembly kits | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.20 .90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.30 | - Other construction sets and constructional toys: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.30 .10 | -- Of plastics | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.30.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Toys representing animals or non-human creatures: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.41.00 | -- Stuffed | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.49.00 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.50.00 | - Toy musical instruments and apparatus | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.60 | - Puzzles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.60 .10 | -- Of a toy variety | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.60.20 | -- Other, jigsaw or picture puzzles | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.60 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.70 | - Other toys, put up in sets or outfits: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.70 .10 | - - Numerical, alphabetical or animal blocks or cutouts; word builder sets; word making and talking sets; toy printing sets | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.70 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.80 | - Other toys and models, incorporating a motor: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.80.10 | -- Toy guns incorporating a motor | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.80 .90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9503.90 .10 | -- Toy currencies | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.90.20 | -- Toy walkie-talkies | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.90.30 | -- Toy guns, pistols or revolvers | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.90 .40 | -- Toy counting frames (abaci); toy sewing machines; toy typewriters | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9503.90 .50 | -- Skipping ropes | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.90 .60 | -- Marbles | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9503.90.90 | -- Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95.04 | Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9504.10.00 | - Video games of a kind used with a television receiver | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.20 | - Articles and accessories for billiards: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9504.20.10 | -- Billiard chalks | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.20.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.30 | - Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9504.30.10 | -- Fruit machines or jackpot machines | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.30.20 | -- Pin tables, slot machines and the like | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.30.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.40 .00 | - Playing cards | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9504.90.10 | -- Bowling requisites of all kinds | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.90.20 | -- Darts and parts and accessories of darts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.90.30 | -- Gambling equipment and paraphernalia | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9504.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95.05 | Festive, carnival of other entertainment articles, including conjuring tricks and novelty jokes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9505.10 | - Articles for Christmas festivities: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9505.10.10 | -- Christmas crackers and sparklers | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9505.10.90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9505.90.00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95.06 | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Snow-skis and other snow-ski equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.11.00 | --Skis | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.12 .00 | -- Ski-fastenings (ski-bindings) | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.19.00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Water-skis, surf-boards, sailboards and other watersports equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.21 .00 | -- Sailboards | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.29 .00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Golf clubs and other golf equipment: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.31 .00 | -- Clubs, complete | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.32 .00 | -- Balls | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.39 .00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9506.40 .00 | - Articles and equipment for table-tennis | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Tennis, badminton or similar rackets, whether or not strung: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.51 .00 | - - Lawn-tennis rackets, whether or not strung | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.59 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.59 .10 | -- - Badminton rackets and racket frames | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.59.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Balls, other than golf balls and table-tennis balls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.61 .00 | -- Lawn-tennis balls | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.62 .00 | -- Inflatable | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.69 .00 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.70 .00 | - Ice skates and roller skates, including skating boots with skates attached | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.91.00 | - - Articles and equipment for general physical exercise, gymnastics or athletics | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.99 | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9506.99.10 | ---Shuttlecocks | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.99.20 | --- Bows and arrows for archery; crossbows | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.99.30 | -- - Nets, cricket pads, shin guards and similar articles | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.99 .40 | --- Flippers | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.99.50 | - - - Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9506.99.90 | --- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95.07 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds", (other than those of heading 92.08 or 97.05 ) and similar hunting or shooting requisites. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9507.10 .00 | - Fishing rods | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9507.20 .00 | - Fish-hooks, whether or not snelled | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9507.30 .00 | - Fishing reels | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9507.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9507.90.10 | -- Fish landing nets | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9507.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95.08 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9508.10 .00 | - Travelling circuses and travelling menageries | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9508.90.00 | - Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96 | MISCELLANEOUS MANUFACTURED ARTICLES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 96.01 | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl, and other animal carving material, and articles of these materials (including articles obtained by moulding). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9601.10 | - Worked ivory and articles of ivory: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9601.10.10 | -- Worked rhinoceros horn | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9601.10 .90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9601.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9601.90.10 | - - Worked mother-of-pearl or tortoise-shell and articles of the foregoing | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9601.90.90 | -- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.02 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9602.00.10 | - Gelatin capsules for pharmaceutical products | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9602.00.90 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.03 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), handoperated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9603.10 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9603.10.10 | -- Brushes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.10.20 | -- Brooms | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9603.21 .00 | -- Tooth brushes, including dental-plate brushes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.29 .00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.50 .00 | - Other brushes constituting parts of machines, appliances or vehicles | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9603.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9603.90 .10 | - - Prepared knots and tufts for broom or brush making | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.90.20 | - - Hand-operated mechanical floor sweepers, not motorised | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.90.30 | -- Lavatory brushes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.90 .40 | -- Other brushes | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9603.90.91 | --- Parts for goods of subheading 9603.90.10 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9603.90.99 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.04 | Hand sieves and hand riddles. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9604.00.10 | - Of metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9604.00.90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.05 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9605.00 .10 | - For personal toilet | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9605.00.90 | - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9606.10 .00 | - Press-fasteners, snap-fasteners and press-studs and parts therefor | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Buttons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9606.21 .00 | -- Of plastics, not covered with textile material | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9606.22.00 | - Of base metal, not covered with textile material | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9606.29.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9606.30 .00 | - Button moulds and other parts of buttons; button blanks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.07 | Slide fasteners and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Slide fasteners: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9607.11.00 | -- Fitted with chain scoops of base metal | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9607.19.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9607.20.00 | - Parts | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.08 | Ball point pens; felt tipped and other poroustipped 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 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9608.20 .00 | - Felt tipped and other porous-tipped pens and markers | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Fountain pens, stylograph pens and other pens: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9608.31.00 | -- Indian ink drawing pens | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9608.39.00 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9608.40 .00 | - Propelling or sliding pencils | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |

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| HS Code | Description | Base Rate ( 2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9608.50 .00 | - Sets of articles from two or more of the foregoing subheadings | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9608.60.00 | - Refills for ball point pens, comprising the ball point and ink-reservoir | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9608.91 | -- Pen nibs and nib points: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9608.91.10 | --- Of gold or gold-plated | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9608.91.90 | --- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9608.99 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9608.99.10 | --- Duplicating stylos | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9608.99.90 | --- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9609.10 | - Pencils and crayons, with leads encased in a rigid sheath: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9609.10.10 | -- Black pencils | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9609.10.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9609.20.00 | - Pencil leads, black or coloured | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9609.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9609.90.10 | -- Slate pencils for school slates | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9609.90.20 | -- Writing and drawing chalks | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9609.90.30 | - - Pencils and crayons other than those of subheading 9609.10.00 | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9609.90.90 | -- Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.10 | Slates and boards, with writing or drawing surfaces, whether or not framed. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9610.00.10 | - School slates | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9610.00.90 | - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9611.00.00 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; handoperated composing sticks and hand printing sets incorporating such composing sticks. | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.12 | Typewriter or similar ribbons, inked or other wise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9612.10 | - Ribbons: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9612.10.10 | - - Of textile fabric | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9612.10.90 | -- Other | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9612.20 .00 | - Ink-pads | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9613.10 | - Pocket lighters, gas fuelled, non-refillable: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Pistol shaped or revolver shaped: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9613.10 .11 | -- - Of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.10 .19 | -- - Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9613.10.91 | --- Of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.10.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.20 | - Pocket lighters, gas fuelled, refillable: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Pistol shaped or revolver shaped: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9613.20 .11 | -- - Of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.20.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9613.20 .91 | -- - Of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.20 .99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.80 | - Other lighters: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Pistol shaped or revolver shaped: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9613.80 .11 | --- Piezo-electric lighters for stoves and ranges | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.80 .12 | --- Cigarette lighters, of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.80 .13 | --- Cigarette lighters, other than of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.80 .19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | - - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9613.80 .91 | --- Piezo-electric lighters for stoves and ranges | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.80 .92 | --- Cigarette lighters, of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.80 .93 | --- Cigarette lighters, other than of plastics | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.80.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.90 | - Parts: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Refilled cartridges or other receptacles, which constitute parts of mechanical lighters, containing: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9613.90.11 | -- - Liquid fuel | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.90 .12 | --- Liquefied gases | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9613.90.90 | - - Other | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.14 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9614.20 | - Pipes and pipe bowls: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9614.20 .10 | - - Roughly shaped blocks of wood or root for the manufacture of pipes | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9614.20 .90 | -- Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9614.90.00 | - Other | 50\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.15 | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair- curlers and the like, other than those of heading 85.16, and parts thereof. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Combs, hair-slides and the like: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9615.11 | -- Of hard rubber or plastics: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9615.11.10 | -- - Hair slides and the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9615.11.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9615.19 | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Annex 1 <br> Schedule of Tariff Commitments Viet Nam |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HS Code | Description | $\begin{array}{c\|} \hline \text { Base Rate } \\ (2005 \text { MFN }) \end{array}$ | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | $\qquad$ subsequent years |
| 9615.19.10 | -- - Hair slides and the like | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9615.19.90 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9615.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | -- Decorative hair pins: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9615.90.11 | --- Of aluminium | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9615.90.19 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9615.90.20 | -- Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  | -- Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9615.90 .91 | --- Of aluminium | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9615.90.99 | --- Other | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9616.10 | - Scent sprays and similar toilet sprays, and mounts and heads therefor: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9616.10.10 | --Sprays | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9616.10.20 | -- Mounts and heads of the sprays | 10\% | 10\% | 10\% | 10\% | 7\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96.17 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9617.00.10 | - Vacuum flasks and other vacuum vessels | 60\% | 50\% | 40\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9617.00 .20 | - Parts | 40\% | 40\% | 35\% | 30\% | 25\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9618.00.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 30\% | 30\% | 25\% | 25\% | 20\% | 20\% | 15\% | 10\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97 | WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 97.01 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or handdecorated manufactured articles; collages and similar decorative plaques. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9701.10 .00 | - Paintings, drawings and pastels | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9701.90 | - Other: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9701.90.10 | -- Of cut flowers, flower buds, foliage, branches or other parts of plant; of plastics, printed matter or base metal | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9701.90.20 | -- Of natural cork | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9701.90.90 | -- Other | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9702.00 .00 | Original engravings, prints and lithographs. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9703.00.00 | Original sculptures and statuary, in any material. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Annex 1
Schedule of Tariff Commitments
Viet Nam

| HS Code | Description | Base Rate (2005 MFN) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 97.04 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9704.00.10 | - Postage or revenue stamps | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9704.00.90 | - Other | 20\% | 20\% | 15\% | 15\% | 10\% | 10\% | 7\% | 7\% | 5\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97.05 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9705.00.10 | - Of zoological interest | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9705.00.20 | - Of archaeological interest | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9705.00 .90 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 9706.00.00 | Antiques of an age exceeding one hundred years. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

Notes:
1/. CKD policy was abolished since 1/1/2007, no tariff rates are applied to those CKD tariff lines. Instead the applicable tariffs are applied to parts and components.
2/. "U" (Unbound) means that there are no tariff commitments under the AANZFTA for this particular tariff line.

