

**THE GOVERNMENT**

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**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

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No. 101/2021/ND-CP

*Hanoi, November 15, 2021*

**DECREE**

AMENDMENTS TO THE GOVERNMENT’S DECREE NO. 122/2016/ND-CP DATED SEPTEMBER 01, 2016 AND DECREE NO. 57/2020/ND-CP ON AMENDMENTS TO THE GOVERNMENT’S DECREE NO. 122/2016/ND-CP DATED SEPTEMBER 01, 2016 ON PREFERENTIAL EXPORT AND IMPORT TARIFF SCHEDULES, LISTS OF COMMODITIES, ABSOLUTE, MIXED AND OUT-OF-QUOTA IMPORT DUTY RATES, AND TO THE DECREE NO. 125/2017/ND-CP DATED NOVEMBER 16, 2017 ON AMENDMENTS TO DECREE NO. 122/2016/ND-CP

*Pursuant to the Law on Government Organization dated June 19, 2015 dated June 19, 2015; the Law dated November 22, 2019 on amendments to the Law on Government Organization dated June 19, 2015 and the Law on Local Government Organization;*

*Pursuant to the Law on Export and Import Duties dated April 6, 2016;*

*Pursuant to the Law on Tax Administration dated June 13, 2019;*

*Pursuant to the Law on Customs dated June 23, 2014;*

*Pursuant to the National Assembly’s Resolution No. 71/2006/QH11 dated November 29, 2006, ratifying the Protocol on accession to the Agreement establishing the World Trade Organization of the Socialist Republic of Vietnam;*

*Upon the request of the Minister of Finance;*

*The Government promulgates a Decree on amendments to the Government’s Decree No. 122/2016/ND-CP dated September 01, 2016 and Decree No. 57/2020/ND-CP on amendments to the Government’s Decree No. 122/2016/ND-CP dated September 01, 2016 on export tariff and import tariff schedules, lists of commodities, absolute, mixed and out-of-quota import duty rates, and to the Decree No. 125/2017/ND-CP dated November 16, 2017 on amendments to Decree No. 122/2016/ND-GOVERNMENT.*

**Article 1. Amendments to certain Articles of Decree No. 57/2020/ND-CP**

1. Amendments to Clause 1 of Article 2 of Decree No. 57/2020/ND-CP:

a) Adjustments to export tariff rates and preferential import tariff rates on some groups of commodities in Appendix I (Export tariff) and Appendix II (Preferential Import tariff) prescribed

in Clause 1 Article 2 of Decree No. 57/2020/ND-CP are specified in Appendix I and Appendix II of this Decree.

b) Addition of code 9805.00.00 to the headings from 98.01 to 98.48, 98.50, 98.51, 98.52 prescribed in Point 1 Clause II Section II of Appendix II of Decree No. 57/2020/ND-CP:

Code	Description	Corresponding codes in Section I of Appendix II	Rate (%)
9805.00.00	- Oil seeds and oleaginous fruits suitable for planting	1207.30.00	0
		1207.40.90	
		1207.50.00	
		1207.60.00	
		1207.70.00	
		1207.91.00	
		1207.99.40	
		1207.99.50	
		1207.99.90	

c) Addition of code 9849.46.00 to the headings from 98.49 prescribed in Point 2 Clause II Section II of Appendix II of Decree No. 57/2020/ND-CP:

Code	Description	Corresponding codes in Section I of Appendix II	Rate (%)
9849.46.00	- Engine ECU, of a kind used for motor vehicles	8537.10.99	0

2. Amendments to Clause 2 of Article 2 of Decree No. 57/2020/ND-CP:

**“Article 4. Export tariff schedule relative to the List of dutiable goods**

1. The export tariff schedule relative to the list of dutiable products specified in Appendix I to this Decree includes HS codes, commodity description and export duty rates applied to each heading and dutiable exported commodities. In case a commodity is not included in the Export Tariff Schedule, the exporter shall declare a corresponding 8-digit code in the Preferential Import

Tariff Schedule in Section I of Appendix II hereof. Declaration of duty rate on the export declaration is not required.

a) Exports in headings numbered 211 in the Export Tariff Schedule are those meeting both of the following requirements:

a) 1<sup>st</sup> requirement: The supplies, raw materials, semi-finished products (collectively referred to as "goods") do not belong to headings numbered 01 to 210 in the Export Tariff Schedule.

2<sup>nd</sup> requirement: The goods are processed directly from primary materials that are natural resources of minerals whose aggregate value plus (+) energy cost account for at least 51% of their production cost. Whether the aggregate value of natural resources and minerals plus energy costs account for at least 51% of their production cost shall be determined in accordance with regulations laid down in the Government's Decree No. 100/2016/ND-CP dated July 1, 2016 elaborating some Articles of the Law on Amendments to the Law on Value-Added Tax, the Law on Special Consumption Tax and the Law on Tax Administration and the Government's Decree No. 146/2017/ND-CP dated December 15, 2017, amending a number of Articles of the Decree No. 100/2016/ND-CP.

Exports that are exceptions specified in clause 1 of Article 1 in the Decree No. 146/2017/ND-CP dated December 15, 2017 do not belong to headings numbered 211 of the Export Tariff Schedule annexed to this Decree.

b) Codes and export duty rates of commodities in heading 211

The taxpayer shall declare export duty rates of commodities with 8-digit codes and descriptions of commodities in headings 25.23, 27.06, 27.07, 27.08, 68.01, 68.02, 68.03 in the headings numbered 211 that are corresponding with their HS codes of headings numbered 211. Otherwise, the taxpayer shall submit the statement of ratios of value of natural resources and minerals plus energy cost to production cost of the exports according to Form No. 14 annexed to this Decree while following customs procedures in order to prove that the aggregate value of natural resources and minerals plus energy costs is less than 51% of their production cost. In case the taxpayer is a trade enterprise that purchases goods from a manufacturer or from another trade enterprise for export but does not declare export duty rates of goods in the headings numbered 211, the taxpayer shall complete Form No. 14 according to information provided by the manufacturer in order to prove that the aggregate value of natural resources and minerals plus energy costs is less than 51% of their production cost. The taxpayers shall be legally responsible for their declaration.

Regarding exports in headings numbered 211 that do not have 8-digit codes and satisfy the requirements specified in Point a Clause 1 of this Article, the taxpayer shall declare the 8-digit codes in the Preferential Import Tariff Schedule in Section I Appendix II hereof and declare the export duty rate of 5%".

3. Amendments to Point a Clause 3.3, Point c.1 Clause 3.3 and Clause 4 Article 7a in Clause 3 Article 2 of Decree No. 57/2020/ND-CP:

### “3.3. Enterprises manufacturing and assembling gas and diesel vehicles:

#### a) Emission standards:

Motor vehicles are manufactured or assembled to meet level 4 and level 5 emission standards for the period from 2018 to the end of 2021; level 5 or higher emission standards for the period from 2022 onwards, or meet level 4 emission standards and are granted the Certificate of Technical Safety and Environmental Safety before January 01, 2022 that are still effective according to the Government’s Decree No. 116/2017/ND-CP dated October 17, 2017, its amending and replacing documents (if any).

c.1) If they meet the minimum general production requirement imposed on each of their vehicle headings and the minimum specific production requirement imposed on at least one vehicle make in the tax incentive consideration period specified under the provisions of Point b.12.2 of Clause 3.2 of Section I of Chapter 98 in Appendix II hereto, and meet regulations laid down in Clause 2, Clause 3.1, Point a, b of Clause 3.3, Clause 4, Clause 5, Clause 6 and Clause 7 of this Article, the 0% duty rate shall be applied to all of the imported components used for manufacturing and assembly of products of which the prescribed requirement concerning the production are met by these enterprises when these products leave the factory within that period.

In case of manufacturing and assembling gas and diesel, electric, fuel-cell, hybrid, fully biofuel, and natural gas vehicles, when determining the minimum general production of the heading of vehicles using gas and diesel fuels, the production of electric, fuel-cell, hybrid, fully biofuel and natural gas vehicles manufactured or assembled within the tax incentive consideration period may be added to the minimum general production of the same heading of vehicles using gas and diesel fuels during the process of consideration of grant of tax incentive.

In case the first tax incentive consideration period of an enterprise manufacturing and/or assembling motor vehicles using gas and diesel fuels is shorter than a full period (6 or 12 months), but the actual quantity of manufactured/assembled vehicles of the enterprise is not smaller than the average monthly minimum production multiplied by (x) the number of months of participating in the Tax Incentive Program in the period, and the actual quantity of manufactured/assembled vehicles of the registered model is not smaller than the minimum specific production multiplied by (x) the number of months of participating in the Tax Incentive Program in the period, and the minimum general production and minimum specific production of the next period are also achieved, then the number of components used for manufacturing and assembling vehicles in that first period shall be eligible for 0% duty rate provided the enterprise meets the requirements specified in Clause 2 and Clause 3.1, Points a and b of Clause 3.3, Clause 4, Clause 5, Clause 6 and Clause 7 of this Article. In case the number of days of participating in the Program in the first month is at least 15 days, it will be considered a full month. In case the number of days of participating in the Program in the first month is less than 15 days, that month will not count."

#### 4. Tax incentive consideration period

An enterprise may choose between a 6-month or 12 month tax incentive consideration period as follows:

a) A 6-month period is from January 01 to June 30 or from July 01 to December 31 every year.

In case the enterprise chooses to apply a 6-month tax incentive period, the overpaid tax on the quantity components used for manufacture or assembly of finished motor vehicles in the first 06 months has been settled but that of the last 06 months of the year is below the minimum quantity prescribed by the Tax Incentive Program, but the total quantity of the year is still satisfactory under the Program, tax incentives for the last 06 months are still considered and overpaid tax on the quantity of components used for manufacture or assembly of motor vehicles in the period will be settled if the requirements specified in Clause 2, Clause 3, Clause 5, Clause 6, Clause 7 of this Article are satisfied.

b) A 12-month period is from January 01 to June 30 to December 31 every year."

4. Amendments to Clause 2.5 and Point b.12 Clause 3.2 Section I Chapter 98 of Appendix II - Preferential Import Tariff Schedule Relative to the List of Dutiable Goods:

"2.5. Dermal fillers, skin protection cream, scar cream will be classified into heading 98.25 if there is an import license or marketing authorization or certificate of submission of declaration of announce standards as prescribed by the Ministry of Health.

3.2. Conditions and procedures for application of specific preferential import tax rates prescribed in Chapter 98:

b) Conditions and procedures for application of specific preferential import tax rates, reporting and inspection of import and use of commodities in headings 98.17 through 98.23 and headings 98.34, 98.40, 98.42, 98.44, 98.49, 98.51:

b.12) Production of manufactured and assembled vehicles of the Program for tax incentives for imported motor vehicle components in heading 98.49

b.12.1. Gas and diesel vehicles:

*Unit: vehicle*

	2021		2022 - 2027		
Vehicle group	6-month tax incentive consideration period	12-month tax incentive consideration period	6-month tax incentive consideration period		6-month tax incentive consideration period
	July 01 – December 31	January 01 – December 31	January 01 – June 30	July 01 – December 31	January 01 – December 31

**I. Vehicle for transport of not exceeding 09 people with cylinder capacity of not exceeding 2.500cc**

1. Minimum general production	6500	18000	11500	11500	23000
2. Minimum general production of 01 model	2600	7100	4500	4500	9000

**II. Trucks of a GVW of not exceeding 05 tonnes**

1. Minimum general production	2050	5550	3500	3500	7000
2. Minimum general production of 01 model or total specific production of 02 models	1170	3170	2000	2000	4000
3. Minimum general production of 01 model satisfying EURO 5	580	1580	1000	1000	2000

**III. Trucks of a GVW of exceeding 05 tonnes**

1. Minimum general production	1450	3950	2500	2500	5000
2. Minimum general production of 01 model or total specific production of 02 models	580	1580	1000	1000	2000
3. Minimum general production of 01 model	290	790	500	500	1000

satisfying EURO 5					
<b>IV. Minibus</b>					
1. Minimum general production	60	660	330	330	660
2. Minimum general production of 01 model	30	330	165	165	330
<b>V. Bus</b>					
1. Minimum general production	90	890	445	445	890
2. Minimum general production of 01 model or total specific production of 02 models	50	500	250	250	500

During the tax incentive consideration period, if the vehicles manufactured or assembled by the enterprise satisfy both Level 4 (according to Point a Clause 3.3 Article 7a of this Decree) and Level 5 emission standards, the production of both kinds of vehicle may be used.

b.12.2) Electric vehicles; battery-powered vehicles; hybrid vehicles; vehicles running on 100% biofuel; natural gas vehicles

*Unit: vehicle*

Vehicle group	2021			2022 - 2027		
	6-month tax incentive consideration period		12-month tax incentive consideration period	6-month tax incentive consideration period		12-month tax incentive consideration period
	January 01 – June 30	July 01 – December 31	January 01 – December 31	January 01 – June 30	July 01 – December 31	January 01 – December 31
Minimum production of each vehicle group: vehicles for	125	125	250	125	125	250

transport of not exceeding 9 people; trucks, minibuses, buses						
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5. Forms No. 05, 06a are replaced; Form No. 14 is added to Section 1 Chapter 98 of the Appendix of Decree No. 57/2020/ND-CP.

## **Article 2. Effect**

1. This Decree comes into force from December 30, 2021; Export duty rates on stones in Chapter 25 and Chapter 68; clinkers of heading 25.23 shall follow the roadmap in Appendix I hereof. Preferential import tax rates on pork shall follow the roadmap in Appendix II hereof.

2. Preferential import tax rates on imported components of motor vehicles in heading 98.49 prescribed in Article 7a of Decree No. 57/2020/ND-CP, which is amended by this Decree, shall be applicable until December 31, 2027. Enterprises that have registered for participation in the Tax Incentive Program before the effective date of this Decree are not required to re-apply and are still eligible for incentives prescribed by this Decree. In case of changes or addition of vehicle groups, models, quantity participating in the Tax Incentive Program, the enterprise shall re-apply to the customs authority.

3. Clause 3 Article 4 of Decree No. 122/2016/ND-CP is annulled.

**ON BEHALF OF THE GOVERNMENT  
PP PRIME MINISTER  
DEPUTY PRIME MINISTER**

**Le Minh Khai**

## **APPENDIX I**

### **EXPORT DUTY SCHEDULE**

*(Promulgated together with the Government's Decree No. 101/2021/ND-CP dated November 15, 2021)*

<b>No.</b>	<b>Code</b>	<b>Description</b>	<b>Tax rate (%)</b>
<b>23</b>	<b>25.05</b>	<b>Natural sands of all kinds, whether or not colored, other than metal-bearing sands</b>	

		<b>of Chapter 26.</b>	
	2505.10.00	- Silica sands and quartz sands:	
	2505.10.00.10	- - Ultrafine silicon oxide powder of a particle size not exceeding 96µm, content of SiO <sub>2</sub> ≥ 97,7%, Fe <sub>2</sub> O <sub>3</sub> ≤ 0,030%, humidity ≤ 0,3%	10
	2505.10.00.20	- - Ultrafine silicon oxide powder of a particle size not exceeding 500 µm, content of SiO <sub>2</sub> ≥ 99,3%; Fe <sub>2</sub> O <sub>3</sub> ≤ 0,01%, humidity ≤ 5%	10
	2505.10.00.90	- - Other	30
	2505.90.00	- Other	30
<b>33</b>	<b>25.15</b>	<b>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.</b>	
		- Marble and travertine:	
	2515.11.00	- - Crude or roughly trimmed	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
	2515.12.10	- - - Blocks	
	2515.12.10.10	- - - - White marble	30
	2515.12.10.90	- - - - Other	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.

	2515.12.20	- - Slabs	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster:	
	2515.20.00.10	- - White marble in blocks	30
	2515.20.00.90	- - Other	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
<b>34</b>	<b>25.16</b>	<b>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.</b>	
		- Granite:	
	2516.11.00	- - Crude or roughly trimmed	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
	2516.12.10	- - - Blocks	30
	2516.12.20	- - - Slabs	17 - 20% from 01/7/2022; - 25% from 01/7/2023;

			- 30% from 01/7/2024.
	2516.20	- Sandstone:	
	2516.20.10	- - Crude or roughly trimmed	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2516.90.00	- Other monumental or building stone	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
35	25.17	<b>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.</b>	
	2517.10.00	- 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:	
	2517.10.00.10	- - Of a particle size not exceeding 400 mm	15

			- 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2517.10.00.90	- - Other	15 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2517.30.00	- Tarred macadam	17 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
	2517.41.00	- - Of marble:	
	2517.41.00.10	- - - Calcium carbonate powder manufactured from stone of heading 25.15 of a particle size not exceeding 0,125 mm	5
	2517.41.00.20	- - - Calcium carbonate powder manufactured from stone of heading 25.15 with a particle size exceeding 0,125 mm but less than 1 mm	5
	2517.41.00.30	- - - Of a particle size not exceeding 400 mm	15 - 20% from 01/7/2022;

			- 25% from 01/7/2023; - 30% from 01/7/2024.
	2517.41.00.90	- - - Other	15 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024
	2517.49.00	- - Other:	
	2517.49.00.10	- - - Calcium carbonate powder manufactured from stone of heading 25.15 of a particle size not exceeding 0,125 mm	5
	2517.49.00.20	- - - Calcium carbonate powder manufactured from stone of heading 25.15 with a particle size exceeding 0,125 mm but less than 1 mm	5
	2517.49.00.30	- - - Of a particle size not exceeding 400 mm	15 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
	2517.49.00.90	- - - Other	15 - 20% from 01/7/2022; - 25% from 01/7/2023; - 30% from 01/7/2024.
<b>36</b>	<b>25.18</b>	<b>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.</b>	
	2518.10.00	- Dolomite, not calcined or sintered	10 - 15% from 01/7/2022

			- 20% from 01/7/2023.
	2518.20.00	- Calcined or sintered dolomite	10
			15% from 01/7/2023
	2518.30.00	- Dolomite ramming mix	10
			15% from 01/7/2023
<b>39</b>	<b>2521.00.00</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	17
			- 20% from 01/7/2022;
			- 25% from 01/7/2023;
			- 30% from 01/7/2024.
<b>134</b>	<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>	
		- 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	0
	7113.11.90	- - - Other	0
	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:	
	7113.19.10	- - - Parts	1
	7113.19.90	- - - Other	1
	7113.20	- Of base metal clad with precious metal:	
	7113.20.10	- - Parts	0
	7113.20.90	- - Other	0
<b>135</b>	<b>71.14</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>	
		- Of precious metal whether or not plated or clad with precious metal:	
	7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	0

	7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	1
	7114.20.00	- Of base metal clad with precious metal	0
<b>136</b>	<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal.</b>	
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	0
	7115.90	- Other:	
	7115.90.10	- - Of gold or silver	1
	7115.90.20	- - Of metal clad with gold or silver	0
	7115.90.90	- - Other	0
<b>184</b>	<b>78.01</b>	<b>Unwrought lead.</b>	
	7801.10.00	- Refined lead:	
	7801.10.00.10	- - Ingots	15
	7801.10.00.90	- - Other	15
		- Other:	
	7801.91.00	- - Containing by weight antimony as the principal other element:	
	7801.91.00.10	- - - Ingots	15
	7801.91.00.90	- - - Other	15
	7801.99.00	- - Other:	
	7801.99.00.10	- - - Ingots	15
	7801.99.00.90	- - - Other	15
<b>211</b>		<b>Supplies, raw materials, semi-finished products (hereinafter referred to as "goods") not classified above whose value of natural resources and minerals plus (+) energy cost accounting for at least 51% of production cost.</b>	
	<b>25.23</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not colored or in the form of clinkers.</b>	

2523.10	- Cement clinkers:	
2523.10.10	- - Of a kind used in the manufacture of white cement	5 10% from 01/01/2023.
2523.10.90	- - Other	5 10% from 01/01/2023.
<b>2706.00.00</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	5
<b>27.07</b>	<b>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 the non-aromatic constituents.</b>	
2707.10.00	- Benzene	5
2707.20.00	- Toluene	5
2707.30.00	- Xylene	5
2707.40.00	- Naphthalene	5
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	5
	- Other:	
2707.91.00	- - Creosote oils	5
2707.99	- - Other:	
2707.99.10	- - - Carbon black feedstock	5
2707.99.90	- - - Other	5
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>	
2708.10.00	- Pitch	5

2708.20.00	- Pitch coke	5
<b>6801.00.00</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>	5 - 10% from 01/01/2023; - 15% from 01/01/2024; - 20% from 01/01/2025.
<b>68.02</b>	<b>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 colored granules, chippings and powder, of natural stone (including slate).</b>	
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 colored granules, chippings and powder	5 - 10% from 01/01/2023; - 15% from 01/01/2024; - 20% from 01/01/2025.
	- 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	5 - 10% from 01/01/2023; - 15% from 01/01/2024; - 20% from 01/01/2025.
6802.23.00	- - Granite	5 - 10% from 01/01/2023; - 15% from 01/01/2024; - 20% from 01/01/2025.

6802.29	- - Other stone:	
6802.29.10	- - - Other calcareous stone	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
6802.29.90	- - - Other	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
	- Other:	
6802.91	- - Marble, travertine and alabaster:	
6802.91.10	- - - Marble	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
6802.91.90	- - - Other	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
6802.92.00	- - Other calcareous stone	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
6802.93	- - Granite:	
6802.93.10	- - - Polished slabs	5

			10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
	6802.93.90	- - - Other	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
	6802.99.00	- - Other stone	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
	<b>6803.00.00</b>	<b>Worked slate and articles of slate or of agglomerated slate.</b>	5 10% from 01/01/2023; 15% from 01/01/2024; 20% from 01/01/2025.
		<b>Goods not classified above whose value of natural resources and minerals plus (+) energy cost accounting for at least 51% of production cost</b>	5

## APPENDIX II

### IMPORT DUTY SCHEDULE

*(Promulgated together with the Government's Decree No. 101/2021/ND-CP dated November 15, 2021)*

Code	Description	Tax rate (%)
02.03	Meat of swine, fresh, chilled or frozen.	

	- Fresh or chilled:	
0203.11.00	- - Carcasses and half-carcasses	25
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	25
0203.19.00	- - Other	22
	- Frozen:	
0203.21.00	- - Carcasses and half-carcasses	15
		- 10% from 01/7/2022.
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	15
		- 10% from 01/7/2022.
0203.29.00	- - Other	15
		- 10% from 01/7/2022.
<b>10.01</b>	<b>Wheat and meslin.</b>	
	- Durum wheat:	
1001.11.00	- - Seed	0
1001.19.00	- - Other	0
	- Other:	
1001.91.00	- - Seed	0
1001.99	- - Other:	
	- - - Fit for human consumption:	
1001.99.11	- - - - Meslin	0
1001.99.12	- - - - Wheat grain without husk	0
1001.99.19	- - - - Other	0
	- - - Other:	
1001.99.91	- - - - Meslin	0
1001.99.99	- - - - Other	0
<b>10.05</b>	<b>Maize (corn).</b>	
1005.10.00	- Seed	0
1005.90	- Other:	
1005.90.10	- - Popcorn	30

1005.90.90	- - Other	2
<b>25.15</b>	<b>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.</b>	
	- Marble and travertine:	
2515.11.00	- - Crude or roughly trimmed	0
2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2515.12.10	- - - Blocks	2
2515.12.20	- - - Slabs	2
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	2
<b>25.16</b>	<b>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.</b>	
	- Granite:	
2516.11.00	- - Crude or roughly trimmed	0
2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2516.12.10	- - - Blocks	2
2516.12.20	- - - Slabs	2
2516.20	- Sandstone:	
2516.20.10	- - Crude or roughly trimmed	0
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0
2516.90.00	- Other monumental or building stone	2
<b>40.11</b>	<b>New pneumatic tyres, of rubber.</b>	

4011.10.00	- Of a kind used on motor cars (including station wagons, racing cars)	25
4011.20	- Of a kind used on buses or lorries:	
4011.20.10	- - Of a width not exceeding 450 mm	25
4011.20.90	- - Other	10
4011.30.00	- Of a kind suitable for aircraft use	0
4011.40.00	- Of a kind used on motorcycles	35
4011.50.00	- Of a kind used on bicycles	35
4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines	20
4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines:	
	- - Having a rim size not exceeding 61 cm:	
4011.80.11	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	20
4011.80.19	- - - Other	20
	- - Having a rim size exceeding 61 cm:	
4011.80.21	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	20
4011.80.29	- - - Other	10
4011.90	- Other:	
4011.90.10	- - Of a kind used on vehicles of Chapter 87	20
4011.90.20	- - Of a kind used on machinery of heading 84.29 or 84.30	20
4011.90.30	- - Other, of a width exceeding 450 mm	10
4011.90.90	- - Other	10
<b>48.04</b>	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>	
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:	
4804.31	- - Unbleached:	

4804.31.10	- - - Electrical grade insulating kraft paper	5
4804.31.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10
4804.31.40	- - - Sandpaper base paper	5
4804.31.50	- - - Of a kind used for making cement bags	3
4804.31.90	- - - Other	20
4804.39	- - Other:	
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10
4804.39.20	- - - Paper and paperboard of a kind used for making food packaging	17
4804.39.90	- - - Other	18
<b>68.02</b>	<b>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 colored granules, chippings and powder, of natural stone (including slate).</b>	
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 colored granules, chippings and powder	20
	- 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	12
6802.23.00	- - Granite	12
6802.29	- - Other stone:	
6802.29.10	- - - Other calcareous stone	12
6802.29.90	- - - Other	12
	- Other:	
6802.91	- - Marble, travertine and alabaster:	
6802.91.10	- - - Marble	12
6802.91.90	- - - Other	12

6802.92.00	- - Other calcareous stone	20
6802.93	- - Granite:	
6802.93.10	- - - Polished slabs	12
6802.93.90	- - - Other	12
6802.99.00	- - Other stone	20
<b>72.10</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>	
	- Plated or coated with tin:	
7210.11	- - Of a thickness of 0,5 mm or more:	
7210.11.10	- - - Containing by weight 0,6% or more of carbon	5
7210.11.90	- - - Other	5
7210.12	- - Of a thickness of less than 0,5 mm:	
7210.12.10	- - - Containing by weight 0,6% or more of carbon	5
7210.12.90	- - - Other	5
7210.20	- Plated or coated with lead, including terne-plate:	
7210.20.10	- - Containing by weight less than 0,6% of carbon and of a thickness of 1,5 mm or less	0
7210.20.90	- - Other	0
7210.30	- Electrolytically plated or coated with zinc:	
	- - Containing by weight less than 0,6% of carbon:	
7210.30.11	- - - Of a thickness of 1,2 mm or less	10
7210.30.12	- - - Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	5
7210.30.19	- - - Other	5
	- - Other:	
7210.30.91	- - - Of a thickness of 1,2 mm or less	10
7210.30.99	- - - Other	5
	- Otherwise plated or coated with zinc:	
7210.41	- - Corrugated:	
	- - - Containing by weight less than 0,6% of carbon:	
7210.41.11	- - - - Of a thickness of 1,2 mm or less	15
7210.41.12	- - - - Of a thickness exceeding 1,2 mm but not exceeding	10

	1,5 mm	
7210.41.19	- - - - Other	10
	- - - Other:	
7210.41.91	- - - - Of a thickness of 1,2 mm or less	15
7210.41.99	- - - - Other	10
7210.49	- - Other:	
	- - - Containing by weight less than 0,6% of carbon:	
7210.49.11	- - - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0,04% of carbon and of a thickness not exceeding 1,2 mm	0
7210.49.12	- - - - Other, of a thickness of 1,2 mm or less	15
7210.49.13	- - - - Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	10
7210.49.19	- - - - Other	10
	- - - Other:	
7210.49.91	- - - - Of a thickness of 1,2 mm or less	15
7210.49.99	- - - - Other	10
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	5
	- Plated or coated with aluminium:	
7210.61	- - Plated or coated with aluminium-zinc alloys:	
	- - - Containing by weight less than 0,6% of carbon:	
7210.61.11	- - - - Of a thickness of 1,2 mm or less	15
7210.61.12	- - - - Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	10
7210.61.19	- - - - Other	10
	- - - Other:	
7210.61.91	- - - - Of a thickness of 1,2 mm or less	15
7210.61.92	- - - - Other, corrugated	10
7210.61.99	- - - - Other	10
7210.69	- - Other:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.69.11	- - - - Of a thickness of 1,2 mm or less	15

7210.69.12	- - - - Of a thickness exceeding 1,2 mm but not exceeding 1,5 mm	10
7210.69.19	- - - - Other	10
	- - - Other:	
7210.69.91	- - - - Of a thickness of 1,2 mm or less	15
7210.69.99	- - - - Other	10
7210.70	- Painted, varnished or coated with plastics:	
	- - Containing by weight less than 0,6% of carbon and of a thickness of 1,5 mm or less:	
7210.70.11	- - - Painted	5
7210.70.19	- - - Other	5
	- - Other:	
7210.70.91	- - - Painted	5
7210.70.99	- - - Other	5
7210.90	- Other:	
7210.90.10	- - Containing by weight less than 0,6% of carbon and of a thickness of 1,5 mm or less	5
7210.90.90	- - Other	5
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>	
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 mm in diameter	10
7213.10.90	- - Other	10
7213.20.00	- Other, of free-cutting steel	0
	- Other:	
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter:	
7213.91.10	- - - Of a kind used for producing soldering sticks	10
7213.91.20	- - - Of a kind used for concrete reinforcement (rebars)	15
7213.91.90	- - - Other	10

7213.99	- - Other:	
7213.99.10	- - - Of a kind used for producing soldering sticks	10
7213.99.20	- - - Of a kind used for concrete reinforcement (rebars)	15
7213.99.90	- - - Other	10
<b>72.14</b>	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hotdrawn or hot-extruded, but including those twisted after rolling.</b>	
7214.10	- Forged:	
	- - Containing by weight less than 0,6% of carbon:	
7214.10.11	- - - Of circular cross section	0
7214.10.19	- - - Other	0
	- - Other:	
7214.10.21	- - - Of circular cross section	0
7214.10.29	- - - Other	0
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
	- - Containing by weight less than 0,6% of carbon:	
	- - - Of circular cross-section:	
7214.20.31	- - - - Of a kind used for concrete reinforcement (rebars)	15
7214.20.39	- - - - Other	10
	- - - Other:	
7214.20.41	- - - - Of a kind used for concrete reinforcement (rebars)	15
7214.20.49	- - - - Other	10
	- - Other:	
	- - - Of circular cross-section:	
7214.20.51	- - - - Of a kind used for concrete reinforcement (rebars)	15
7214.20.59	- - - - Other	10
	- - - Other:	
7214.20.61	- - - - Of a kind used for concrete reinforcement (rebars)	15
7214.20.69	- - - - Other	10
7214.30	- Other, of free-cutting steel:	

7214.30.10	- - Of circular cross section	0
7214.30.90	- - Other	0
	- Other:	
7214.91	- - Of rectangular (other than square) cross-section:	
	- - - Containing by weight less than 0,6% of carbon:	
7214.91.11	- - - - Containing by weight 0,38% or more of carbon and less than 1,15% of manganese	0
7214.91.12	- - - - Containing by weight 0,17% or more but not more than 0,46% of carbon and 1,2% or more but less than 1,65% of manganese	0
7214.91.19	- - - - Other	0
	- - - Containing by weight 0,6% or more of carbon:	
7214.91.21	- - - - Containing by weight less than 1,15% of manganese	0
7214.91.29	- - - - Other	0
7214.99	- - Other:	
	- - - Containing by weight 0,6% or more of carbon, other than of circular cross-section:	
7214.99.11	- - - - Containing by weight less than 1,15% of manganese	0
7214.99.19	- - - - Other	0
	- - - Other:	
7214.99.91	- - - - Containing by weight less than 0,38% of carbon, not more than 0.05% of phosphorus and not more than 0,05% of sulfur	0
7214.99.92	- - - - Containing by weight 0,38% or more of carbon and less than 1,15% of manganese	0
7214.99.93	- - - - Containing by weight 0,17% or more but less than 0,46% of carbon and 1,2% or more but less than 1,65% of manganese	0
7214.99.99	- - - - Other	0
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel.</b>	
7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished:	
7215.10.10	- - Of circular cross section	0

7215.10.90	- - Other	0
7215.50	- Other, not further worked than cold-formed or cold-finished:	
7215.50.10	- - Containing by weight 0,6% or more of carbon, other than of circular cross-section	0
	- - Other:	
7215.50.91	- - - Of a kind used for concrete reinforcement (rebars)	15
7215.50.99	- - - Other	0
7215.90	- Other:	
7215.90.10	- - Of a kind used for concrete reinforcement (rebars)	15
7215.90.90	- - Other	0
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel.</b>	
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	15
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216.21	- - L sections:	
7216.21.10	- - - Containing by weight less than 0,6% of carbon	15
7216.21.90	- - - Other	15
7216.22.00	- - T sections	15
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216.31	- - U sections:	
7216.31.10	- - - Containing by weight 0,6% or more of carbon	15
7216.31.90	- - - Other	15
7216.32	- - I sections:	
7216.32.10	- - - Of a thickness of 5 mm or less	15
7216.32.90	- - - Other	15
7216.33	- - H sections:	
	- - - Containing by weight less than 0,6% of carbon:	
7216.33.11	- - - - Thickness of the flange not less than thickness of the web	10

7216.33.19	- - - Other	10
7216.33.90	- - - Other	10
7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	
7216.40.10	- - Containing by weight 0,6% or more of carbon	15
7216.40.90	- - Other	15
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:	
	- - Of a height of less than 80 mm:	
7216.50.11	- - - Containing by weight 0.6% or more of carbon	15
7216.50.19	- - - Other	15
	- - Other:	
7216.50.91	- - - Containing by weight 0,6% or more of carbon	15
7216.50.99	- - - Other	15
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.61.00	- - Obtained from flat-rolled products	15
7216.69.00	- - Other	15
	- Other:	
7216.91	- - Cold-formed or cold-finished from flat-rolled products:	
7216.91.10	- - - Angles, other than slotted angles, containing by weight 0,6% or more of carbon	15
7216.91.90	- - - Other	15
7216.99.00	- - Other	15

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