

LAW
On Import Duty and Export Duty

Pursuant to the Constitution of the Socialist Republic of Vietnam;

The National Assembly promulgates the Law on Import Duty and Export Duty.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Law prescribes dutiable objects, duty payers, duty bases, duty calculation time, tariffs, anti-dumping duty, anti-subsidy duty and safeguard duty for application to imported and exported goods; and import duty and export duty exemption, reduction and refund.

Article 2. Dutiable objects

1. Goods imported or exported via a border gate or across the border of Vietnam.

2. Goods exported from the domestic market into a non-tariff zone, goods imported from a non-tariff zone into the domestic market.

3. Goods imported or exported on the spot and goods imported or exported by enterprises exercising their import, export or distribution right.

4. The following objects are not liable to import duty or export duty:

a/ Goods in transit, border-gate transfer or transshipment;

b/ Goods donated as humanitarian aid or non-refundable aid;

c/ Goods exported abroad from a non-tariff zone; goods imported from abroad into a non-tariff zone and used only in this non-tariff zone; goods brought from a non-tariff zone into another;

d/ Petroleum volumes which are paid as royalties to the State upon export.

5. The Government shall stipulate in detail this Article.

Article 3. Duty payers

1. Owners of imported or exported goods.

2. Organizations entrusted to import or export goods.

3. Persons on entry or exit who bring along imported or exported goods or send or receive goods via a border gate or across the border of Vietnam.

4. Entities that are authorized to pay duty, guarantee duty payment, or pay duty, for duty payers, including:

a/ Customs clearance agents that are authorized by duty payers to pay import duty and export duty;

b/ Postal and international courier service providers that pay duty on behalf of duty payers;

c/ Credit institutions or other organizations operating under the Law on Credit Institutions that guarantee duty payment or pay duty for duty payers;

d/ Persons authorized by goods owners, in case goods are presents or gifts of individuals or are luggage shipped before or after their owners depart or leave the country;

dd/ Branches that are authorized to pay duty on behalf of their enterprises;

e/ Other persons who are authorized to pay duty on behalf of duty payers in accordance with law.

5. Persons who buy and transport goods within duty-free quotas applicable to border residents but, instead of consuming such goods or using them for production, sell them in the domestic market, and foreign traders licensed to trade in imported or exported goods at border markets in accordance with law.

6. Persons whose imported or exported goods are not liable to duty or exempted from duty but then become dutiable due to a change in accordance with law.

7. Other cases as prescribed by law.

Article 4. Interpretation of terms

In this Law, the terms below are construed as follows:

1. *Non-tariff zone* means an economic area lying within the Vietnamese territory which is established in accordance with law, has a delimited geographical boundary and hard fences separating it from outside areas, and meets all conditions for customs inspection, supervision and control by customs agencies and other relevant agencies with regard to imported and exported goods and vehicles and passengers on entry and exit. Goods purchase, sale and exchange between a non-tariff zone and outside areas shall be considered import and export relations.

2. *Combined duty calculation method* means the application of both the ad valorem duty calculation method and the specific duty calculation method.

3. *Ad valorem duty calculation method* means the determination of duty as a percentage (%) of the dutiable value of imported or exported goods.

4. *Specific duty calculation method* means the imposition of a certain duty amount per unit of imported or exported goods.

5. *Anti-dumping duty* means an additional import duty imposed on goods that are dumped into Vietnam and cause or threaten to cause considerable damage to a domestic industry or obstruct the formation of a domestic industry.

6. *Anti-subsidy duty* means an additional import duty imposed on subsidized goods which are imported into Vietnam and cause or threaten to cause considerable damage to a domestic industry or obstruct the formation of a domestic industry.

7. *Safeguard duty* means an additional import duty imposed on goods which are excessively imported into Vietnam and cause or threaten to cause serious damage to a domestic industry or obstruct the formation of a domestic industry.

Chapter II

DUTY BASES, DUTY CALCULATION TIME AND TARIFF

Article 5. Bases for calculation of import duty and export duty on goods subject to the ad valorem duty calculation method

1. An import duty or export duty amount shall be determined based on the dutiable value and a duty rate (%) applicable to each commodity item at the time of duty calculation.

2. The duty rates for each exported commodity item are specified in the export tariffs.

In case goods are exported to a country, a group of countries or a territory having signed an agreement on export duty preferences in trade relations with Vietnam, such agreement shall prevail.

3. The duty rates for imported goods include preferential duty rates, special preferential duty rates and ordinary duty rates, which shall be applied as follows:

a/ Preferential duty rates shall apply to imported goods originating from a country, a group of countries or a territory applying the most-favored nation treatment in trade relations with Vietnam; goods imported from a non-tariff zone into the domestic market and meeting the condition of originating from a country, a group of countries or a territory applying the most-favored nation treatment in trade relations with Vietnam;

b/ Special preferential duty rates shall apply to imported goods originating from a country, a group of countries or a territory having signed an agreement on special import duty preferences in trade relations with Vietnam; and goods imported from a non-tariff zone into the domestic market and meeting the condition of originating from a country, a group of countries or a territory having signed an agreement on special import duty preferences in trade relations with Vietnam;

c/ Ordinary duty rates shall apply to imported goods other than those prescribed at Points a and b of this Clause. The ordinary duty rate of a commodity item is equal to 150% of the preferential duty rate applicable to such item. In case the preferential duty rate is 0%, the Prime Minister shall, pursuant to Article 10 of this Law, decide on the ordinary duty rate for such commodity.

Article 6. Bases for import duty or export duty calculation for goods subject to specific duty or combined duty

1. The import or export duty amount calculated by the specific duty calculation method for imported or exported goods shall be determined based on the volume of the goods actually imported or exported and the specific duty per unit of the goods at the time of duty calculation.

2. The import or export duty amount calculated by the combined duty calculation method for imported or exported goods shall be determined to be the sum of the duty amount calculated by the ad valorem duty calculation method and the specific duty amount prescribed in Clause 1, Article 5 and Clause 1, Article 6 of this Law.

Article 7. Duty on imported goods subject to tariff quota

1. Goods imported within a tariff quota are subject to a duty rate or specific duty prescribed in Clause 3, Article 5, and Article 6 of this Law.

2. Goods imported beyond a tariff quota are subject to an out-of-quota duty rate or a specific duty prescribed by a competent agency prescribed in Clause 1, Article 11 of this Law.

Article 8. Dutiable value, duty calculation time

1. The dutiable value of an imported goods or exported goods is its customs value as prescribed by the Customs Law.

2. The time of calculation of import duty or export duty is the time of registration of a customs declaration.

For imported or exported goods which are not liable to, or are exempt from, import or export duty, or are eligible for in-quota duty rates or specific duties, but later become liable to, or ineligible for exemption from such duty, or ineligible for in-quota duty rates or specific duties, the duty calculation time is the time of registration of a new customs declaration.

The time of registration of a customs declaration must comply with the law on customs.

Article 9. Duty payment time limits

1. For dutiable imported or exported goods, duty shall be paid before the goods are cleared from customs procedures or released in accordance with the Customs Law, except the case prescribed in Clause 2 of this Article.

In case the payable duty amount is guaranteed by a credit institution, the goods may be cleared from customs procedures or released but late-payment interest shall be paid in accordance with the Law on Tax Administration for the period from the date of customs clearance to the date of duty payment. The maximum guarantee period is 30 days from the date of registration of a customs declaration.

In case the payable duty amount is guaranteed by a credit institution, if the duty payer still fails to pay the duty and late-payment interest when the guarantee period expires, the guaranteeing credit institution shall fully pay the duty and late-payment interest for the duty payer.

2. A duty payer that is eligible for the priority regime prescribed in the Customs Law shall pay duty for a customs declaration under which goods have already been cleared from customs procedures or released in a month by the 10th day of the subsequent month as the latest. Past this deadline, if the duty payer still fails to pay the duty, he/she/it shall have to pay the duty and late-payment interest in accordance with the Law on Tax Administration.

Article 10. Principles of promulgation of tariffs and duty rates

1. To encourage the import of raw materials and supplies with priority given to those unavailable in the country; to attach importance to the development of high technologies and source technologies, energy conservation and environmental protection.

2. To be in line with the State's socio-economic development orientations and commitments on import duty and export duty in treaties to which the Socialist Republic of Vietnam is a contracting party.

3. To contribute to stabilizing the market and state budget revenue sources.

4. To ensure simplicity, transparency and convenience for duty payers and to reform tax-related administrative procedures.

5. To consistently apply the same duty rate to goods of the same nature, structure and uses and similar technical properties; import duty rates shall decrease incrementally from finished products to raw materials; export duty rates shall increase incrementally from finished products to raw materials.

Article 11. Competence to promulgate tariffs and duty rates

1. On the basis of Article 10 of this Law, the Export Tariff according to the list of dutiable commodity groups and duty rate bracket for each commodity group promulgated together with this Law, the Preferential Import Tariffs committed in the Protocol on Accession to the World Trade Organization (WTO) already approved by the National Assembly, and other treaties which the Socialist Republic of Vietnam is a contracting party, the Government shall promulgate:

a/ The Export Tariff; the Preferential Export Tariff;

- b/ The Preferential Import Tariff; the Special Preferential Import Tariff;
- c/ The list of commodity items and their specific duties, combined duty rates and out-of-quota duty rates.

2. When necessary, the Government shall propose the National Assembly Standing Committee to amend and supplement the Export Tariff according to the list of dutiable commodity groups and the export duty rate bracket for each commodity group promulgated together with this Law.

3. The competence to impose anti-dumping duty, anti-subsidy duty and safeguard duty must comply with Chapter III of this Law.

Chapter III

ANTI-DUMPING DUTY, ANTI-SUBSIDY DUTY AND SAFEGUARD DUTY

Article 12. Anti-dumping duty

1. Conditions for imposition of anti-dumping duty:

a/ Goods are dumped into Vietnam and the dumping margin is clearly determined;

b/ The dumping of goods causes or threatens to cause considerable damage to a domestic industry or obstructs the formation of a domestic industry.

2. Principles of imposition of anti-dumping duty:

a/ Anti-dumping duty shall be imposed only at a necessary and reasonable level so as to prevent or restrict considerable damage to a domestic industry;

b/ Anti-dumping duty shall be imposed after investigations have been conducted and based on investigation results in accordance with law;

c/ Anti-dumping duty shall be imposed on goods dumped into Vietnam;

d/ The imposition of anti-dumping duty must not harm national socio-economic interests.

3. A period of imposition of anti-dumping duty may be 5 years at most from the date the duty imposition decision takes effect. When necessary, such decision may be extended.

Article 13. Anti-subsidy duty

1. Conditions for imposition of anti-subsidy duty:

a/ Imported goods are determined to be subsidized goods in accordance with law;

b/ Imported goods cause or threaten to cause considerable damage to a domestic industry or obstructs the formation of a domestic industry.

2. Principles of imposition of anti-subsidy duty:

a/ Anti-subsidy duty shall be imposed only at a necessary and reasonable level so as to prevent or restrict considerable damage to a domestic industry;

b/ Anti-subsidy duty shall be imposed after investigation has been conducted and based on investigation results in accordance with law;

c/ Anti-subsidy duty shall be imposed on subsidized goods which are imported into Vietnam;

d/ The imposition of anti-subsidy duty must not harm national socio-economic interests.

3. A period of imposition of anti-subsidy duty may be 5 years at most from the date the duty imposition decision takes effect. When necessary, such decision may be extended.

Article 14. Safeguard duty

1. Conditions for imposition of safeguard duty:

a/ The volume, quantity or value of an imported commodity item suddenly increases in an absolute or a relative manner compared to the volume, quantity or value of similar or directly competitive commodity items which are manufactured in the country;

b/ The increase of the volume, quantity or value of imported goods causes or threatens to cause serious damage to a domestic industry or obstructs the formation of a domestic industry.

2. Principles of imposition of safeguard duty:

a/ Safeguard duty shall be imposed within a necessary scope and at a reasonable level so as to prevent or restrict serious damage to a domestic industry and create conditions for such industry to improve its competitiveness;

b/ Safeguard duty shall be imposed based on investigation results, except cases of imposition of a provisional safeguard duty;

c/ Safeguard duty shall be imposed on the basis of non-discrimination regardless of goods origin.

3. A period of imposition of safeguard duty may be 4 years at most, including the period of imposition of a provisional safeguard duty. This period may be extended for another subsequent 6 years at most on the condition that there remains a serious damage or threat to cause a serious damage to a domestic industry and there is evidence proving that such industry is adjusting itself to improve its competitiveness.

Article 15. Imposition of anti-dumping duty, anti-subsidy duty and safeguard duty

1. The imposition, change or cancellation of anti-dumping duty, anti-subsidy duty or safeguard duty must comply with this Law, the anti-dumping law, the anti-subsidy law or the law on safeguard.

2. Based on the duty rate, volume and value of goods subject to anti-dumping duty, anti-subsidy duty or safeguard duty, customs declarants shall declare and pay duty in accordance with the law on tax administration.

3. The Ministry of Industry and Trade shall decide on the imposition of anti-dumping duty, anti-subsidy duty and safeguard duty.

4. The Ministry of Finance shall prescribe the declaration, collection, payment and refund of anti-dumping duty, anti-subsidy duty and safeguard duty.

5. In case the interests of the Socialist Republic of Vietnam are harmed or infringed upon, based on treaties, the Government shall propose the National Assembly to apply other appropriate protective tariff measures.

Chapter IV

DUTY EXEMPTION, REDUCTION AND REFUND

Article 16. Duty exemption

1. Imported and exported goods of foreign organizations and individuals entitled to privileges and immunities in Vietnam within the quotas that conform with a treaty to which the Socialist Republic of Vietnam is a contracting party; goods within the free-duty luggage allowance of persons on entry or exit; goods imported for sale at duty-free shops.

2. In-quota accompanying properties and presents and gifts of foreign organizations and individuals for Vietnamese organizations or individuals or vice versa.

In case the quantity or value of accompanying properties, presents and gifts exceeds the free-duty quotas, duty shall be paid for the excessive quantity or value, except cases in which the recipient is an agency or organization which operates with state budget funds and is permitted by a competent agency to receive such goods, and cases in which goods are donated for humanitarian or charitable purposes.

3. Goods on the list of goods serving production and consumption by border residents, which are bought, sold or exchanged across the border by border residents within allowable quotas.

Goods which are bought and transported within allowable quotas but are not used for production and consumption by border residents, and imported or exported goods of foreign traders licensed to do business in border markets, are still liable to duty.

4. Goods exempted from import duty or export duty according to a treaty to which the Socialist Republic of Vietnam is a contracting party.

5. Goods with a value or payable duty amount below the minimum level.

6. Raw materials, supplies and components imported for export processing; complete products imported for attaching to processed products; processed products for export.

Processed products which are made from domestic materials and supplies subject to export duty are still liable to export duty on the value of these domestic materials and supplies.

Goods exported for processing and then imported shall be exempted from export duty and import duty on the value of exported raw materials and supplies constituting the processed products. Goods exported for processing and then imported which are natural resources or minerals or are products with a total value of natural resources or minerals plus energy cost accounting for 51% or more of their cost price shall not be exempted from duty.

7. Raw materials, supplies and components imported for export production.

8. Goods which are produced, processed, recycled or assembled in a non-tariff zone without using imported raw materials or components, when they are imported into the domestic market.

9. Goods temporarily imported for re-export or temporarily exported for re-import within a certain period of time, including:

a/ Goods temporarily imported or temporarily exported for organization of or participation in a trade fair, an exhibition, a product show, a sports, cultural or art event or another event, then re-exported or re-imported; machinery and equipment temporarily imported for product testing or research and development then re-exported; professional machinery, equipment and instruments temporarily imported for re-export or temporarily exported to serve work within a certain period of time or serve processing activities of a foreign trader, then re-imported, except machinery, equipment, instruments and vehicles which are permitted to be temporarily imported for implementation of construction and installation projects or production activities, then re-exported;

b/ Machinery, equipment, components and spare parts temporarily imported for replacement or repair of foreign seagoing vessels or aircraft or temporarily exported for replacement or repair of Vietnamese seagoing vessels or aircraft in a foreign country; goods temporarily imported for supply to foreign seagoing vessels or aircraft anchoring or landing at a Vietnamese seaport or airport;

c/ Goods temporarily imported or temporarily exported for warranty, repair or replacement, then re-exported or re-imported;

d/ Containers which are rotated by the mode of temporary import for re-export or temporary export for re-import to contain imported or exported goods;

dd/ Goods traded by the mode of temporary import for re-export within the duration of temporary import for re-export (included extended time) for which a credit institution has provided a guarantee for or made a deposit equivalent to their payable duty amount.

10. Goods for non-commercial purposes in the following cases: samples, photographs, films, mock-ups as substitutes for samples, advertising publications in a small quantity.

11. Goods imported to create fixed assets of subjects entitled to investment incentives in accordance with the investment law, including:

a/ Machinery and equipment; components, details, parts, and spare parts for complete assembly of or use with machinery or equipment; raw materials and supplies used for manufacturing machinery or equipment or manufacturing components, details, parts, and spare parts of machinery and equipment;

b/ Special-use vehicles included in technology chains and directly used for production activities of projects;

c/ Domestically unavailable building materials.

Import duty exemption for imported goods prescribed in this Clause shall be applied to both new investment projects and expanded investment projects.

12. Plant varieties; animal breeds; fertilizers and pesticides which are domestically unavailable and need to be imported in accordance with regulations of competent state agencies.

13. Raw materials, supplies and components which are domestically unavailable and imported to serve production activities of investment projects on the list of sectors and trades eligible for special investment incentives or in geographical areas with extremely difficult socio-economic conditions as prescribed by the law on investment, of hi-tech enterprises, science and technology enterprises, and science and technology organizations shall be exempted from export duty for 5 years from the date of commencement of production.

The import duty exemption prescribed in this Clause does not apply to investment projects to exploit minerals; projects to manufacture products with a total value of natural resources or minerals plus energy cost accounting for 51% or more of their cost price; and projects to produce or trade in goods or services liable to excise tax.

14. Raw materials, supplies and components which are domestically unavailable and imported by investment projects to produce or assembly medical equipment prioritized for research or manufacture, shall be exempted from export duty for 5 years from the date of production commencement.

15. Goods imported to serve petroleum activities, including:

a/ Machinery, equipment and spare parts, special-use vehicles necessary for petroleum activities, including those which are temporarily imported for re-export;

b/ Components, details, parts, and spare parts for complete assembly of or use with machinery and equipment; raw materials and supplies used for

manufacturing machinery or equipment or components, details, parts, or spare parts of machinery and equipment necessary for petroleum activities;

c/ Supplies which are domestically unavailable and necessary for petroleum activities.

16. Shipbuilding projects and establishments on the list of sectors and trades eligible for incentives in accordance with the investment law shall be entitled to duty exemption for:

a/ Goods imported to create fixed assets of shipbuilding establishments, including: machinery and equipment; components, details, parts, and spare part for complete assembly of or use with machinery and equipment; raw materials and supplies used to manufacture machinery and equipment or components, details, parts, and spare parts of machinery and equipment; vehicles included in technology chains and directly serving shipbuilding activities; domestically unavailable building materials;

b/ Machinery, equipment, raw materials, supplies, components and semi-finished products which are domestically unavailable and imported to serve shipbuilding activities;

c/ Exported seagoing vessels.

17. Machinery, equipment, raw materials, supplies, components, parts, and spare parts which are imported to serve money printing or minting.

18. Raw materials, supplies and components which are domestically unavailable and imported to directly serve the production of information technology products, digital contents and software.

19. Goods imported or exported for environmental protection, including:

a/ Special-use machinery, equipment, instruments, devices and supplies which are domestically unavailable and imported for collection, transportation, treatment or processing of wastewater, garbage or exhaust gas; for environmental observation or analysis or generation of renewable energy; treatment of environmental pollution and response to or handling of environmental incidents;

b/ Exported products from the recycling or treatment of waste.

20. Special-use goods which are domestically unavailable and imported to directly serve education activities.

21. Special-use machinery, equipment, spare parts and supplies which are domestically unavailable and special-use scientific documents, newspapers and books which are imported to directly serve scientific research, technological development, technology incubation, science and technology enterprise incubation, and technology renewal.

22. Special-use goods which are imported to directly serve security and defense activities, of which special-use vehicles must be those that cannot be manufactured domestically yet.

23. Goods which are imported or exported to directly serve social security, overcoming of consequences of natural disasters, calamities, epidemics or other special cases.

24. The Government shall stipulate in detail this Article.

Article 17. Duty exemption procedures

1. In the cases prescribed in Clauses 11, 12, 13, 14, 15, 16 and 18, Article 18 of this Law, duty payers shall notify the customs office of duty-exempt goods to be imported.

2. The duty exemption procedures must comply with the law on tax administration.

Article 18. Duty reduction

1. In the course of supervision by the customs office, if imported or exported goods are damaged or lost and such damage or loss is certified by a competent inspection agency or organization, a duty reduction shall be granted.

The duty reduction level must correspond to the actual loss rate of goods. If imported or exported goods are wholly damaged or lost, no duty shall be paid.

2. The duty reduction procedures must comply with the law on tax administration.

Article 19. Duty refund

1. Cases in which duty shall be refunded:

a/ A duty payer has already paid an import duty or export duty but does not import or export goods or imports or exports goods in a quantity less than the quantity of goods for which the duty has been paid;

b/ A duty payer who has paid an export duty but then has to re-import the exported goods shall be refunded the export duty and not required to pay import duty;

c/ A duty payer who has paid an import duty but then has to re-export the imported goods shall be refunded the import duty and not required to pay export duty;

d/ A duty payer has paid a duty for goods imported for production and business activities but later uses these goods for export production and exports such products;

dd/ A duty payer has paid a duty for machinery, equipment, tools or vehicles of an organization or individual that is licensed to conduct temporary import for re-export, except cases of hiring such machinery, equipment, tools or vehicles for implementation of investment projects, construction and installation

or production activities, when they are re-exported abroad or exported into a non-tariff zone.

The refundable amount of import duty shall be determined on the basis of the residual value of the re-exported goods calculated based on the period of their use or stay in Vietnam. If the goods no longer have any value, the paid import tax shall not be refunded.

A refundable amount which is lower than the minimum level prescribed by the Government shall not be refunded.

2. Duty shall be refunded for goods prescribed at Points a, b and c, Clause 1 of this Article if they have not yet been used or processed.

3. The duty refund procedures must comply with the law on tax administration.

Chapter V

IMPLEMENTATION PROVISIONS

Article 20. Effect

1. This Law takes effect on September 1, 2016.

2. Law No. 45/2005/QH11 on Import Duty and Export Duty ceases to be effective on the effective date of this Law.

Article 21. Transitional provisions

1. Projects which are currently eligible for import duty or export duty incentives higher than the incentive levels prescribed in this Law may continue enjoying such incentive levels for their remaining incentive period; those which are currently eligible for import duty or export duty incentives lower than the incentive levels prescribed in this Law or are not yet eligible for any import duty or export duty incentives as prescribed in this Law may enjoy the incentive levels prescribed in this Law for their remaining incentive period.

2. This Law shall also apply to raw materials, supplies and components imported for export production pending export of products and to goods traded by the mode of temporary import for re-export but not yet exported, which are under customs declarations registered with the customs office before the effective date of this Circular and for which duty has not been paid.

Article 22. Detailing provision

The Government shall stipulate in detail the articles and clauses as assigned in this Law.

This Law was passed on April 6, 2016, by the XIIIth National Assembly at its 11th session.

Chairperson of the National Assembly
NGUYEN THI KIM NGAN

**EXPORT TARIFF ACCORDING TO
THE LIST OF DUTIABLE COMMODITY GROUPS AND EXPORT
DUTY BRACKETS FOR EACH DUTIABLE COMMODITY GROUP**

*(Promulgated together with Law No. 107/2016/QH13 on Import Duty and
Export Duty)*

No.	Commodity group	Description	Duty bracket (%)
1	03.01	Live fish.	0-10
2	03.02	Fish, fresh or chilled, excluding fish fillets and other fish flesh of heading 03.04 provided in the Directory of Vietnam's Imports and Exports.	0-10
3	03.03	Fish, frozen, excluding fish fillets and other fish flesh of heading 03.04 provided in the Directory of Vietnam's Imports and Exports.	0-10
4	03.04	Fish fillets and other fish flesh (whether or not minced), fresh, chilled or frozen.	0-10
5	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.	0-10
6	03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human	0-10

		consumption.	
7	03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	0-10
8	03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	0-10
9	07.14	- Manioc.	0-10
10	08.01	- Coconuts, fresh or dried, whether or not shelled or peeled.	0-5
		- Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	0-10
11	09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	0-5
12	09.02	Tea, whether or not flavored.	0-5

13	09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	0-5
14	10.05	Maize (corn).	0-15
15	10.06	Rice.	0-15
16	12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	0-25
		Of which: Aloeswood.	15-25
17	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).	0-10
18	16.04	- Prepared or preserved fish	0-2
		- Caviar and caviar substitutes prepared from fish eggs.	0-10
19	16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	0-10
20	25.02	Unroasted iron pyrites.	5-30
21	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5-30
22	25.04	Natural graphite.	5-30
23	25.05	Natural sands of all kinds, whether or not colored, other than metal-bearing sands of Chapter 26 of the Directory	5-30

		of Vietnam's Imports and Exports.	
24	25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5-30
25	25.07	Kaolin and other kaolinic clays, whether or not calcined.	5-30
26	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.	5-30
27	25.09	Chalk.	5-35
28	25.10	- Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.	5-30
		- Apatite.	10-40
29	25.11	Natural barium sulfate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16 provided in the Directory of Vietnam's Imports and Exports.	5-30
30	25.12	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.	5-30
31	25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	5-35

32	25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10-35
33	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.	10-35
34	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.	10-35
35	25.17	Pebbles, gravel, broken or crushed stone, of a kind 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 this heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16 provided in the Directory of Vietnam's Imports and Exports, whether or not heat-treated.	5-35
36	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.	5-30
37	25.19	Natural magnesium carbonate	5-30

		(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.	
38	25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulfate) whether or not colored, with or without small quantities of accelerators or retarders.	5-30
39	25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5-30
40	25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25 provided in the Directory of Vietnam's Imports and Exports.	5-30
41	25.24	Asbestos.	5-30
42	25.25	Mica, including splittings; mica waste.	5-30
43	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.	5-30
44	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 H ₃ BO ₃ calculated on the dry weight.	5-30
45	25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	5-30
46	25.30	Mineral substances not elsewhere specified or included.	5-30

47	26.01	Iron ores and concentrates, including roasted iron pyrites.	15-40
48	26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	15-40
49	26.03	Copper ores and concentrates.	15-40
50	26.04	Nickel ores and concentrates.	10-40
51	26.05	Cobalt ores and concentrates.	10-40
52	26.06	Aluminum ores and concentrates.	15-40
53	26.07	Lead ores and concentrates.	10-40
54	26.08	Zinc ores and concentrates.	15-40
55	26.09	Tin ores and concentrates.	15-40
56	26.10	Chromium ores and concentrates.	10-40
57	26.11	Tungsten ores and concentrates.	10-40
58	26.12	Uranium or thorium ores and concentrates.	10-40
59	26.13	Molybdenum ores and concentrates.	10-40
60	26.14	Titanium ores and concentrates.	10-40
61	26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.	10-40
62	26.16	Precious metal ores and concentrates.	10-40
63	26.17	Other ores and concentrates.	10-40
64	26.18	Granulated slag (slag sand) from the manufacture of iron or steel.	0-20

65	26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	0-20
66	26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	0-20
67	26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	0-20
68	27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	10-45
69	27.02	Lignite, whether or not agglomerated, excluding jet.	10-45
70	27.03	Peat (including peat litter), whether or not agglomerated.	10-45
71	27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	10-45
72	27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	0-50
		Of which: Crude oil.	5-50
73	27.10	Assorted petrol and oil.	0-40
74	27.11	Petroleum gases and other gaseous hydrocarbons.	0-40
75	27.12	Petroleum jelly; paraffin wax, microcrystalline 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 colored.	0-40

76	27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	0-40
77	27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	0-40
78	27.15	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).	0-40
79	27.16	Electrical energy.	0-40
80	28.04	Hydrogen, rare gases and other non-metals.	0-20
81	28.17	Zinc oxide; zinc peroxide.	0-20
82	28.18	Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide.	0-20
83	28.23	Titanium oxides.	0-20
84	29.03	Halogenated derivatives of hydrocarbons.	0-10
85	31.01	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	0-40
86	31.02	Mineral or chemical fertilizers, nitrogenous.	0-40
87	31.03	Mineral or chemical fertilizers, phosphatic (phosphate fertilizers).	0-40

88	31.04	Mineral or chemical fertilizers, potassic.	0-40
89	31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements being nitrogen, phosphorus and potassium; other fertilizers; goods of Chapter 31 of the Directory of Vietnam's Imports and Exports, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	0-40
90	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.	0-20
91	40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	0-20
92	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.	5-25
93	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 Chapter 41 of the Directory of Vietnam's Imports and Exports.	5-25
94	41.03	Other raw hides and skins (fresh, or	5-25

		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 1(c) to Chapter 41 of the Directory of Vietnam's Imports and Exports.	
		- Raw hides of crocodiles.	0-25
95	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.	0-25
96	41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	0-25
97	41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	0-25
98	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 of the Directory of Vietnam's Imports and Exports.	0-25
99	41.12	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 provided in the Directory of Vietnam's Imports and Exports.	0-25
100	41.13	Leather further prepared after tanning	0-25

		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 provided in the Directory of Vietnam's Imports and Exports.	
101	41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metalized leather.	0-25
102	41.15	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strips, 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.	0-25
103	44.01	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.	5-25
		- Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	0-25
104	44.02	- Wood charcoal, whether or not agglomerated, excluding charcoal of coconut shell and shell or nut charcoal.	5-25
		- Charcoal of coconut shell and shell or nut charcoal.	0-25
105	44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	5-25
106	44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent	5-25

		or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
107	44.06	Railway or tramway sleepers (cross-ties) of wood.	5-25
108	44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.	5-25
109	44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for 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 6mm.	5-25
110	44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	5-25
111	44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	0-25
112	44.11	Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	0-25
113	44.12	Plywood, veneered panels and similar laminated wood.	0-25

114	44.13	Densified wood, in blocks, plates, strips or profile shapes.	0-25
115	44.14	Wooden frames for paintings, photographs, mirrors or similar objects.	0-25
116	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.	0-25
117	44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	0-25
118	44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	0-25
119	44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	0-25
120	44.19	Tableware and kitchenware, of wood.	0-25
121	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 of the Directory of Vietnam's Imports and Exports.	0-25
122	44.21	Other articles of wood.	0-25
123	71.02	Diamonds, whether or not worked, but not mounted or set.	5-40
		Of which: Unworked or simply sawn or roughly shaped.	10-40

124	71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	5-40
		Of which: Unworked or simply sawn or roughly shaped.	10-40
125	71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	5-40
		Of which: Unworked or simply sawn or roughly shaped.	10-40
126	7105	Dust and powder of natural or synthetic precious or semi-precious stones.	0-20
127	71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	5-30
128	71.07	Base metals clad with silver, not further worked than semi-manufactured.	0-30
129	71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	0-30
130	71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured.	0-30

131	71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	0-30
132	71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	0-30
133	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 recovery of precious metal.	0-30
134	71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	0-10
135	71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	0-10
136	71.15	Other articles of precious metal or of metal clad with precious metal.	0-10
137	72.01	Pig iron and, spiegeleisen in pigs, blocks or other primary forms.	0-40
138	72.02	Ferro-alloys.	0-40
139	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.	0-40
140	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	15-17
141	72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	0-40

142	72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03 of the Directory of Vietnam's Imports and Exports).	0-40
143	72.07	Semi-finished products of iron or non-alloy steel.	0-40
144	74.01	Copper mattes; cement copper (precipitated copper).	5-40
145	74.02	Unrefined copper; copper anodes for electrolytic refining.	5-40
146	74.03	Refined copper and copper alloys, unwrought.	5-40
147	74.04	Copper waste and scrap.	20-22
148	74.05	Master alloys of copper.	5-40
149	74.06	Copper powders and flakes.	5-40
150	74.07	Copper bars, rods and profiles.	5-40
151	74.08	Copper wire.	0-30
152	74.09	Copper plates, sheets and strips, of a thickness exceeding 0.15mm.	0-30
153	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 0.15mm.	0-30
154	74.11	Copper tubes and pipes.	0-30
155	74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	0-30
156	74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	0-30

157	74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05 of the Directory of Vietnam's Imports and Exports) 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.	0-30
158	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.	0-30
159	74.19	Other articles of copper.	0-30
160	75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	5-40
161	75.02	Unwrought nickel.	5-40
162	75.03	Nickel waste and scrap.	20-22
163	75.04	Nickel powders and flakes.	5-40
164	75.05	Nickel bars, rods, profiles and wire.	0-30
165	75.06	Nickel plates, sheets, strips and foils.	0-30
166	75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	0-30
167	75.08	Other articles of nickel.	0-30
168	76.01	Unwrought aluminum.	5-40
169	76.02	Aluminum waste and scrap.	20-22

170	76.03	Aluminum powders and flakes.	5-40
171	76.04	Aluminum bars, rods and profiles.	5-40
172	76.05	Aluminum wire.	0-30
173	76.06	Aluminum plates, sheets and strips, of a thickness exceeding 0.2 mm.	0-30
174	76.07	Aluminum 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.	0-30
175	76.08	Aluminum tubes and pipes.	0-30
176	76.09	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves).	0-30
177	76.10	Aluminum structures (excluding prefabricated buildings of heading 94.06 of the Directory of Vietnam's Imports and Export) and parts of aluminum structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.	0-30
178	76.11	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0-30

179	76.12	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 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0-30
180	76.13	Aluminum containers for compressed or liquefied gas.	0-30
181	76.14	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated.	0-30
182	76.15	Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum.	0-30
183	76.16	Other articles of aluminum.	0-30
184	78.01	Unwrought lead.	5-40
185	78.02	Lead waste and scrap.	20-22
186	78.04	Lead plates, sheets, strips and foils; lead powders and flakes.	5-40
187	78.06	Other articles of lead.	0-30
188	79.01	Unwrought zinc.	5-40
189	79.02	Zinc waste and scrap.	20-22
190	79.03	Zinc dust, powders and flakes.	5-40
191	79.04	Zinc bars, rods, profiles and wire.	5-40
192	79.05	Zinc plates, sheets, strips and foils.	5-40

193	79.07	Other articles of zinc.	0-30
194	80.01	Unwrought tin.	5-40
195	80.02	Tin waste and scrap.	20-22
196	80.03	Tin bars, rods, profiles and wire.	5-40
197	80.07	Other articles of tin.	0-30
198	81.01	- Tungsten waste and scrap.	20-22
		- Semi-manufactured base metal products of tungsten.	5-40
		- Articles of tungsten.	0-30
199	81.02	- Molybdenum waste and scrap.	20-22
		- Semi-manufactured base metal products of molybdenum.	5-40
		- Articles of molybdenum.	0-30
200	81.03	- Tantalum waste and scrap.	20-22
		- Semi-manufactured base metal products of tantalum.	5-40
		- Articles of tantalum.	0-30
201	81.04	- Magnesium waste and scrap.	20-22
		- Semi-manufactured base metal products of magnesium.	5-40
		- Articles of magnesium.	0-30
202	81.05	- Cobalt waste and scrap.	20-22
		- Semi-manufactured base metal products of cobalt.	5-40
		- Articles of cobalt.	0-30

203	81.06	- Bismuth waste and scrap.	20-22
		- Semi-manufactured base metal products of bismuth.	5-40
		- Articles of bismuth.	0-30
204	81.07	- Cadmium waste and scrap.	20-22
		- Semi-manufactured base metal products of cadmium.	5-40
		- Articles of cadmium.	0-30
205	81.08	- Titanium waste and scrap.	20-22
		- Semi-manufactured base metal products of titanium.	5-40
		- Articles of titanium.	0-30
206	81.09	- Zirconium waste and scrap.	20-22
		- Semi-manufactured base metal products of zirconium.	5-40
		- Articles of zirconium.	0-30
207	81.10	- Antimony waste and scrap.	20-22
		- Semi-manufactured base metal products of antimony.	5-40
		- Articles of antimony.	0-30
208	81.11	- Manganese waste and scrap.	20-22
		- Semi-manufactured base metal products of manganese.	5-40
		- Articles of manganese.	0-30
209	81.12	- Waste and scrap of beryllium,	20-22

		chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.	
		- Semi-manufactured base metal products of beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.	5-40
		- Articles of beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.	0-30
210	81.13	- Cermets waste and scrap.	20-22
		- Semi-manufactured base metal products of cermets.	5-40
		- Articles of cermets.	0-30
211		Supplies, raw materials and semi-manufactured products not yet specified above, with a total value of natural resources and minerals plus energy costs accounting for 51% or more of product cost prices.	5-20

THE END