

ANNEX 2E

REFERRED TO IN ARTICLE 2.3

EXPORT DUTY SCHEDULE OF VIET NAM

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REFERRED TO IN ARTICLE 2.3 (EXPORT DUTIES)

EXPORT DUTY SCHEDULE OF VIET NAM

1. The following terms and conditions apply to export duty commitments granted by Viet Nam in accordance with this Annex:

2. Explanatory note of export duty schedule:

Definition

- (a) **Column “Code”**: the code used in the nomenclature of the Harmonized System (HS) 2022;
- (b) **Column “Description”**: description of the product falling under the heading;
- (c) **Column “Base Rate”**: the basic export duty from which the tariff reduction and/or elimination program starts; and
- (d) **Column “Category”**: the category under which the product concerned falls for the purposes of tariff reduction and/or elimination.

3. The base rate of export duty and staging category for determining the interim rate of export duty at each stage of reduction for an item are specified for that item in the Export Duty Schedule of Viet Nam.

4. The following categories apply to the reduction or elimination of export duties by Viet Nam:

- (a) Category B10 - export duties on goods provided for in the items in staging category “B10” in the Export Duty Schedule of Viet Nam shall be reduced to the final rate in eleven equal stages, the first one taking place on the date of entry into force of this Agreement and the other ten on 1 January of each successive year, and such goods shall remain at the final rate, effective 1 January of year eleven;
- (b) Category B15 - export duties on goods provided for in the items in staging category “B15” in the Export Duty Schedule of Viet Nam shall be reduced to the final rate in sixteen equal stages, the first one taking place on the date of entry into force of this Agreement and the other fifteen on 1 January of each successive year, and such goods shall remain at the final rate, effective 1 January of year sixteen;
- (c) Category B15* - export duties on goods provided for in the items in staging category “B15*” in the Export Duty Schedule of Viet Nam shall remain at the base rates for 15 years from the date of entry into force of the

Agreement, and export duties on such goods shall thereafter be reduced to the final rate.

- (d) Category B5* - export duties on goods provided for in the items in staging category “B5*” in the Export Duty Schedule of Viet Nam shall remain at the base rates for 5 years from the date of entry into force of the Agreement, and export duties on such goods shall thereafter be remained at 20%.
- (e) Category B5** - export duties on goods provided for in the items in staging category “B5**” in the Export Duty Schedule of Viet Nam shall remain at the base rates for 5 years from the date of entry into force of the Agreement, and export duties on such goods shall thereafter be duty-free.
- (f) Category S - export duties on goods provided for in the items in category “S” in the Export Duty Schedule of Viet Nam shall remain at the base rates from the date of entry into force of the Agreement.

Code (HS 2022)	DESCRIPTION (English)	Base Rate (%)	Category	Final Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15	Y16 and above
1211.90.17.10	---- Aquilaria Crassna Pierre	20	B10	15	19,5	19,1	18,6	18,2	17,7	17,3	16,8	16,4	15,9	15,5	15	15	15	15	15	15
1211.90.18.10	---- Aquilaria Crassna Pierre	20	B10	15	19,5	19,1	18,6	18,2	17,7	17,3	16,8	16,4	15,9	15,5	15	15	15	15	15	15
1211.90.19.10	---- Aquilaria Crassna Pierre	20	B10	15	19,5	19,1	18,6	18,2	17,7	17,3	16,8	16,4	15,9	15,5	15	15	15	15	15	15
1211.90.98.10	---- Aquilaria Crassna Pierre	20	B10	15	19,5	19,1	18,6	18,2	17,7	17,3	16,8	16,4	15,9	15,5	15	15	15	15	15	15
1211.90.99.10	---- Aquilaria Crassna Pierre	20	B10	15	19,5	19,1	18,6	18,2	17,7	17,3	16,8	16,4	15,9	15,5	15	15	15	15	15	15
2601.11.10	--- Haematite and concentrates	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2601.11.90.10	---- High-grade iron concentrates (Fe ≥ 68%; SiO ₂ ≤ 3,6%; Al ₂ O ₃ ≤ 0,3%; TiO ₂ ≤ 0,002%; P ≤ 0,001%; CaO ≤ 0,02%; MgO ≤ 0,4%; K ₂ O ≤ 0,01%; Na ₂ O ≤ 0,030%; Cu ≤ 0,002%; Zn ≤ 0,004%; Mn ≤ 0,2%; MKN ≤ 0,01%; S ≤ 0,01%)	20	S	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
2601.11.90.90	--- Other	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2601.12.10	--- Haematite and concentrates	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2601.12.90.10	---- High-grade iron concentrates (Fe ≥ 68%; SiO ₂ ≤ 3,6%; Al ₂ O ₃ ≤ 0,3%; TiO ₂ ≤ 0,002%; P ≤ 0,001%; CaO ≤ 0,02%; MgO ≤ 0,4%; K ₂ O ≤ 0,01%; Na ₂ O ≤ 0,030%; Cu ≤ 0,002%; Zn ≤ 0,004%; Mn ≤ 0,2%; MKN ≤ 0,01%; S ≤ 0,01%)	20	S	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
2601.12.90.90	--- Other	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2601.20.00	- Roasted iron pyrites	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2604.00.00.10	- Coarse	30	B5*	20	30	30	30	30	30	20	20	20	20	20	20	20	20	20	20	20
2604.00.00.90	- Concentrates	20	S	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
2605.00.00.10	- Coarse	30	B15*	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	10
2605.00.00.90	- Concentrates	20	B15*	10	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10
2607.00.00	Lead ores and concentrates.	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2608.00.00	Zinc ores and concentrates.	40	B5*	20	40	40	40	40	40	20	20	20	20	20	20	20	20	20	20	20
2621.90.90.10	--- Coal slag	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
2709.00.10	- Crude petroleum oils	10	S	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
2709.00.20	- Condensates	10	S	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
2804.70.00.10	- Yellow Phosphorus	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
2823.00.00.10	- Titanium slag (TiO ₂ ≥ 85%, FeO ≤ 10%)	10	S	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
2823.00.00.20	- Titanium slag (70% ≤ TiO ₂ < 85%, FeO ≤ 10%)	10	S	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
2823.00.00.30	- Rutile (TiO ₂ > 87%)	10	S	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
3824.99.99.10	----- Calcium carbonate powder impregnated with stearic acid, manufactured from stones of heading 25.15, of dimension less than 1 mm	5	B5**	0	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
7102.39.00	-- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7108.12.10	--- In lumps, ingots or cast bars	2	S	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
7108.12.90	--- Other	2	S	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
7108.13.00	-- Other semi-manufactured forms	2	S	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
7113.19.10	--- Parts	1	S	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7113.19.90	--- Other	1	S	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	1	S	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7115.90.10	-- Of gold or silver	1	S	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7204.10.00	- Waste and scrap of cast iron	17	B15*	15	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	15
7204.21.00	-- Of stainless steel	15	S	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
7204.49.00	-- Other	17	B15*	15	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	15
7407.21.00	-- Of copper-zinc base alloys (brass)	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7501.10.00	- Nickel mattes	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7502.10.00	- Nickel, not alloyed	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7502.20.00	- Nickel alloys	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7503.00.00.90	- Other	22	B15	20	21,9	21,8	21,6	21,5	21,4	21,3	21,1	21	20,9	20,8	20,6	20,5	20,4	20,3	20,1	20
7504.00.00	Nickel powders and flakes.	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7505.11.00	-- Of nickel, not alloyed	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7505.12.00	-- Of nickel alloys	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7601.10.00	- Aluminium, not alloyed	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7601.20.00	- Aluminium alloys	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7602.00.00.20	- Other	22	B15*	20	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	20
7801.99.00	-- Other	15	B10	5	14,1	13,2	12,3	11,4	10,5	9,5	8,6	7,7	6,8	5,9	5	5	5	5	5	5
7806.00.20.10	-- Bars, rods, profiles	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8103.30.00	- Waste and scrap	22	B15	20	21,9	21,8	21,6	21,5	21,4	21,3	21,1	21	20,9	20,8	20,6	20,5	20,4	20,3	20,1	20
8106.90.10.90	--- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8106.90.90	--- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8108.20.00	- Unwrought titanium; powders	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8108.90.00	- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8109.29.00	-- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8109.91.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.12.00	-- Unwrought; powders	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.19.00	-- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5

Code (HS 2022)	DESCRIPTION (English)	Base Rate (%)	Category	Final Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12	Y13	Y14	Y15	Y16 and above
8112.21.00	-- Unwrought; powders	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.31.00.90	--- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.39.00	-- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.41.00.90	--- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.49.00	-- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.51.00	-- Unwrought; powders	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.59.00	-- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.69.10	--- Unwrought; powders	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8112.92.00.90	--- Other	5	S	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5