

**NOTE ON TARIFF RATE QUOTAS FOR UNMANUFACTURED TOBACCO AND
TOBACCO REFUSE EXPORTED TO VIET NAM**

1. The following within-quota tariff reduction, which shall be done in five annual instalments to free, shall be applied to unmanufactured tobacco and tobacco refuse originating in the Member States of the Eurasian Economic Union exported to Viet Nam in accordance with this Note.
2. Viet Nam shall accord to the Member States of the Eurasian Economic Union the total annual import quota of 500 tonnes for unmanufactured tobacco and tobacco refuse originating in the Member States of the Eurasian Economic Union, which shall be in accordance with Viet Nam's international commitments and respective domestic laws and regulations on those tariff rate quota products.
3. The out-of-quota tariff rate shall be applied in accordance with the domestic laws and regulations of Viet Nam on tariff rate quotas and pursuant to Article 2.1 of this Agreement.

HS Code	Description	Quota quantity	Rate of customs duty within quota						Rate of customs duty out of quota
			EIF	2016	2017	2018	2019	2020 and subsequent years	
2401.10.10	-- Virginia type, flue-cured	500 tonnes per year	10%	7%	5%	5%	3%	0%	U
2401.10.20	-- Virginia type, other than flue-cured		10%	7%	5%	5%	3%	0%	U
2401.10.90	-- Other		10%	7%	5%	5%	3%	0%	U
2401.20.10	-- Virginia type, flue-cured		10%	7%	5%	5%	3%	0%	U
2401.20.20	-- Virginia type, other than flue-cured		10%	7%	5%	5%	3%	0%	U
2401.20.30	-- Oriental type		10%	7%	5%	5%	3%	0%	U
2401.20.40	-- Burley type		10%	7%	5%	5%	3%	0%	U
2401.20.50	-- Other, flue-cured		10%	7%	5%	5%	3%	0%	U
2401.20.90	-- Other		10%	7%	5%	5%	3%	0%	U
2401.30.10	-- Tobacco stems		5%	5%	5%	5%	3%	0%	U
2401.30.90	-- Other	10%	7%	5%	5%	3%	0%	U	