



Council of the
European Union

Brussels, 19 October 2018
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PROPOSAL

From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 19 October 2018

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of
the European Union

No. Cion doc.: COM(2018) 691 final - ANNEX 5

Subject: ANNEX to the Proposal for a Council Decision on the conclusion of the
Free Trade Agreement between the European Union and the Socialist
Republic of Viet Nam

Delegations will find attached document COM(2018) 691 final - ANNEX 5.

Encl.: COM(2018) 691 final - ANNEX 5



Brussels, 17.10.2018
COM(2018) 691 final

ANNEX 5

ANNEX

to the

Proposal for a Council Decision

**on the conclusion of the Free Trade Agreement between the European Union and the
Socialist Republic of Viet Nam**

Export Duties Schedule of Viet Nam

General Notes

1. The following categories apply to the elimination or reduction of export duties, taxes, or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the other Party (hereinafter referred to as "export duties") on goods set out in the export duty schedule of Viet Nam in this Appendix pursuant to Article 2.11 (Export Duties, Taxes or Other Charges):
 - (a) export duties on goods provided for in the items in staging category "B5a" in the schedule in this Appendix shall be reduced to 10 % in six equal annual stages beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 10 %;

- (b) export duties on goods provided for in the items in staging category "B5b" in the schedule in this Appendix shall be reduced to 20 % in six equal annual stages beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 20 %;
- (c) export duties on goods provided for in the items in staging category "B5*a" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (d) export duties on goods provided for in the items in staging category "B5*b" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 20 %;
- (e) export duties on goods provided for in the items in staging category "B7*" in the schedule in this Appendix shall remain at the base rate for seven years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;

- (f) export duties on goods provided for in the items in staging category "B10" in the schedule in this Appendix shall be removed in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (g) export duties on goods provided for in the items in staging category "B10*" in the schedule in this Appendix shall remain at the base rate for 10 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (h) export duties on goods provided for in the items in staging category "B12" in the schedule in this Appendix shall be removed in 13 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (i) export duties on goods provided for in the items in staging category "B12*" in the schedule in this Appendix shall remain at the base rate for 12 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;

- (j) export duties on goods provided for in the items in staging category "B15" in the schedule in this Appendix shall be removed in 16 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (k) export duties on goods provided for in the items in staging category "B15*a" in the schedule in this Appendix shall remain at the base rate for 15 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
- (l) export duties on goods provided for in the items in staging category "B15*b" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 15 % in year six and maintained at 15 % until year 16 and shall thereafter be free of any export duty;
- (m) export duties on goods provided for in the items in staging category "B15*c" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 20 % in year six and maintained at 20 % until year 16 and shall thereafter be free of any export duty;

- (n) export duties on goods provided for in the items in staging category "B15*d" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 25 % in year six and maintained at 25 % until year 16 and shall thereafter be free of any export duty;
 - (o) export duties on goods provided for in the items in staging category "B15*e" in the schedule in this Appendix shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 35 % in year six and maintained at 35 % until year 10, and shall be reduced to 30 % in year 11 and maintained at 30 % until year 16 and shall thereafter be free of any export duty; and
 - (p) export duties on goods provided for in the items in staging category "S" in the schedule in this Appendix shall remain at the base rate beginning on the date this Agreement enters into force.
2. 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 in this Appendix.

3. In the case of amendments of the Vietnamese export tariff list, commitments made under the export duty schedule in this Appendix shall apply based on the description of the good, irrespective of its tariff classification.
4. Rates of export duties in the interim stages shall be rounded down, at least to the nearest 10th of a percentage point.
5. For the purposes of this Appendix, the first reduction shall take effect on the date of entry into force of this Agreement. Any subsequent annual reduction shall take effect on 1 January of the relevant year following the year of entry into force.

Export Duty Schedule of Viet Nam

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 1211.90.14 | - - - - Aquilaria Crassna Pierre | 15 | 0 | B10 |
| 1211.90.19 | - - - - Aquilaria Crassna Pierre | 15 | 0 | B10 |
| 1211.90.98 | - - - - Aquilaria Crassna Pierre | 15 | 0 | B10 |
| 1211.90.99 | - - - - Aquilaria Crassna Pierre | 15 | 0 | B10 |
| 2502.00.00 | Unroasted iron pyrites. | 10 | 0 | B10* |
| 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 10 | 0 | B10* |
| 2504.10.00 | - In powder or in flakes | 10 | 0 | B10* |
| 2504.90.00 | - Other | 10 | 0 | B10* |
| 2505.10.00 | - Silica sands and quartz sands | 30 | 20 | B5*b |
| 2505.90.00 | - Other | 30 | 20 | B5*b |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 2506.10.00 | - Quartz | 10 | 0 | B10* |
| 2506.20.00 | - Quartzite | 10 | 10 | S |
| 2507.00.00 | Kaolin and other kaolinic clays, whether or not calcined. | 10 | 0 | B12* |
| 2508.10.00 | - Bentonite | 10 | 0 | B12* |
| 2508.30.00 | - Fire-clay | 10 | 0 | B12* |
| 2508.40.10 | - - Fuller's earth | 10 | 0 | B12* |
| 2508.40.90 | - - Other | 10 | 0 | B12* |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 10 | 0 | B12* |
| 2508.60.00 | - Mullite | 10 | 0 | B12* |
| 2508.70.00 | - Chamotte or dinas earths | 10 | 0 | B12* |
| 2509.00.00 | Chalk. | 17 | 0 | B15 |
| 2510.10.10 | - - Apatite | 40 | 0 | B15 |
| 2510.20.10 | - - - Microspheres having dimension less than or equal 0,25 mm | 15 | 0 | B15 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 2510.20.10 | - - - Granules having dimension more than 0,25 mm but not exceeding 15 mm | 25 | 0 | B15 |
| 2510.20.10 | - - - Other | 40 | 0 | B15 |
| 2511.10.00 | - Natural barium sulphate (barytes) | 10 | 10 | S |
| 2511.20.00 | - Natural barium carbonate (witherite) | 10 | 10 | S |
| 2512.00.00 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 15 | 0 | B12 |
| 2513.10.00 | - Pumice stone | 10 | 0 | B12* |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | 10 | 0 | B12* |
| 2514.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 17 | 17 | S |
| 2515.11.00 | - - Crude or roughly trimmed | 17 | 0 | B15 |
| 2515.12.10 | - - - Blocks | 17 | 0 | B15 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 2515.12.20 | - - - Slabs | 17 | 0 | B15 |
| 2515.20.00 | - - White limestone (white marble) in blocks | 30 | 0 | B15 |
| 2515.20.00 | - - Other | 17 | 0 | B15 |
| 2516.11.00 | - - Crude or roughly trimmed | 17 | 17 | S |
| 2516.12.10 | - - - Blocks | 25 | 20 | B5*b |
| 2516.12.20 | - - - Slabs | 17 | 17 | S |
| 2516.20.10 | - - Crude or roughly trimmed | 17 | 17 | S |
| 2516.20.20 | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 17 | 17 | S |
| 2516.90.00 | - Other monumental or building stone | 17 | 0 | B15*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 | 17 | 0 | B12 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 17 | 0 | B12 |
| 2517.30.00 | - Tarred macadam | 17 | 0 | B12 |
| 2517.41.00 | - - - Of dimension of 1-400 mm | 14 | 0 | B12 |
| 2517.41.00 | - - - Other | 17 | 0 | B12 |
| 2517.49.00 | - - - Calcium carbonate powder of stones of heading 25.15, of dimension 0,125 mm or less | 5 | 0 | B12* |
| 2517.49.00 | - - - Calcium carbonate powder manufactured from stones of heading 25.15, of dimension above 0,125 mm to less than 1 mm | 10 | 0 | B12* |
| 2517.49.00 | - - - Of dimension of 1-400 mm | 14 | 0 | B12 |
| 2517.49.00 | - - - Other | 17 | 0 | B12 |
| 2518.10.00 | - Dolomite, not calcined or sintered | 10 | 0 | B15*a |
| 2518.20.00 | - Calcined or sintered dolomite | 10 | 0 | B15*a |
| 2518.30.00 | - Dolomite ramming mix | 10 | 0 | B15*a |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 10 | 0 | B10* |
| 2519.90.10 | - - Fused magnesia; dead-burned (sintered) magnesia | 10 | 0 | B10* |
| 2519.90.20 | - - Other | 10 | 0 | B10* |
| 2520.10.00 | - Gypsum; anhydrite | 10 | 0 | B15*a |
| 2520.20.10 | - - Of a kind suitable for use in dentistry | 10 | 0 | B15*a |
| 2520.20.90 | - - Other | 10 | 0 | B15*a |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 17 | 17 | S |
| 2522.10.00 | - Quicklime | 5 | 0 | B12* |
| 2522.20.00 | - Slaked lime | 5 | 0 | B12* |
| 2522.30.00 | - Hydraulic lime | 5 | 0 | B12* |
| 2524.10.00 | - Crocidolite | 10 | 0 | B15*a |
| 2524.90.00 | - Other | 10 | 0 | B15*a |
| 2526.10.00 | - Not crushed, not powdered | 30 | 20 | B5*b |
| 2526.20.10 | - - Talc powder | 30 | 20 | B5*b |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 2526.20.90 | - - Other | 30 | 20 | B5*b |
| 2528.00.00 | 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. | 10 | 0 | B10* |
| 2529.10.00 | - Feldspar | 10 | 0 | B15*a |
| 2529.21.00 | - - Containing by weight 97 % or less of calcium fluoride | 10 | 0 | B10* |
| 2529.22.00 | - - Containing by weight more than 97 % of calcium fluoride | 10 | 0 | B10* |
| 2529.30.00 | - - Leucite; nepheline and nepheline syenite | 10 | 0 | B15*a |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | 10 | 0 | B15*a |
| 2530.20.10 | - - Kieserite | 10 | 0 | B15*a |
| 2530.20.20 | - - Epsomite | 10 | 0 | B15*a |
| 2530.90.10 | - - Zirconium silicates of a kind used as opacifiers | 10 | 0 | B15*a |
| 2530.90.90 | - - Other | 10 | 0 | B15*a |
| 2601.11.00 | - - Non-agglomerated | 40 | 20 | B5b |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 2601.12.00 | - - Agglomerated | 40 | 20 | B5b |
| 2601.20.00 | - Roasted iron pyrites | 40 | 20 | B5b |
| 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 | 10 | B5a |
| 2603.00.00 | Copper ores and concentrates. | 40 | 20 | B5*b |
| 2604.00.00 | - Coarse | 30 | 20 | B5b |
| 2604.00.00 | - Concentrates | 20 | 20 | S |
| 2605.00.00 | - Coarse | 30 | 0 | B15*d |
| 2605.00.00 | - Concentrates | 20 | 0 | B15*b |
| 2606.00.00 | - Coarse | 30 | 20 | B5*b |
| 2606.00.00 | - Concentrates | 20 | 20 | S |
| 2607.00.00 | Lead ores and concentrates. | 40 | 20 | B5*b |
| 2608.00.00 | Zinc ores and concentrates. | 40 | 20 | B5b |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 2609.00.00 | - Coarse | 30 | 0 | B15 |
| 2609.00.00 | - Concentrates | 20 | 0 | B15 |
| 2610.00.00 | Chromium ores and concentrates. | 30 | 0 | B15 |
| 2611.00.00 | - Coarse | 30 | 0 | B15 |
| 2611.00.00 | - Concentrates | 20 | 0 | B15 |
| 2612.10.00 | - - Coarse | 30 | 20 | B5*b |
| 2612.10.00 | - - Concentrates | 20 | 20 | S |
| 2612.20.00 | - - Coarse | 30 | 20 | B5*b |
| 2612.20.00 | - - Concentrates | 20 | 20 | S |
| 2613.10.00 | - Roasted | 20 | 0 | B12 |
| 2613.90.00 | - - Coarse | 30 | 0 | B12 |
| 2613.90.00 | - - Concentrates | 20 | 0 | B12 |
| 2614.00.10 | - - Ilmenite reduction (TiO ₂ ≥ 56 % and FeO ≤ 11 %) | 15 | 0 | B15*a |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 2614.00.10 | -- Ilmenite concentrates | 30 | 0 | B15*a |
| 2614.00.10 | -- Other | 40 | 0 | B15*e |
| 2614.00.90 | -- Rutile concentrates 83 % ≤ TiO ₂ ≤ 87 % | 30 | 0 | B15*a |
| 2614.00.90 | -- Other | 40 | 0 | B15*e |
| 2615.10.00 | -- Coarse | 30 | 20 | B5*b |
| 2615.10.00 | --- Zirconium powder with dimension less than 75 µm | 10 | 10 | S |
| 2615.10.00 | --- Other | 20 | 20 | S |
| 2615.90.00 | --- Coarse | 30 | 0 | B15*d |
| 2615.90.00 | --- Concentrates | 20 | 0 | B15*b |
| 2615.90.00 | --- Coarse | 30 | 0 | B15*d |
| 2615.90.00 | --- Concentrates | 20 | 0 | B15*b |
| 2616.10.00 | -- Coarse | 30 | 0 | B12* |
| 2616.10.00 | -- Concentrates | 20 | 0 | B12* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|-------------------------------|---------------|----------------|----------|
| 2616.90.00 | -- Gold ores and concentrates | 30 | 0 | B12* |
| 2616.90.00 | --- Coarse | 30 | 0 | B12* |
| 2616.90.00 | --- Concentrates | 20 | 0 | B12* |
| 2617.10.00 | -- Coarse | 30 | 0 | B15*d |
| 2617.10.00 | -- Concentrates | 20 | 0 | B15*b |
| 2617.90.00 | -- Coarse | 30 | 20 | B5*b |
| 2617.90.00 | -- Concentrates | 20 | 20 | S |
| 2621.90.00 | -- Slag | 7 | 0 | B12* |
| 2701.11.00 | -- Anthracite | 10 | 10 | S |
| 2701.12.10 | --- Coking coal | 10 | 10 | S |
| 2701.12.90 | --- Other | 10 | 10 | S |
| 2701.19.00 | -- Other coal | 10 | 10 | S |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 10 | 10 | S |
| 2702.10.00 | - Lignite, whether or not pulverised, but not agglomerated | 15 | 15 | S |
| 2702.20.00 | - Agglomerated lignite | 15 | 15 | S |
| 2703.00.10 | - Peat, whether or not compressed into bales, but not agglomerated | 15 | 15 | S |
| 2703.00.20 | - Agglomerated peat | 15 | 15 | S |
| 2704.00.10 | - Coke and semi-coke of coal | 13 | 13 | S |
| 2704.00.20 | - Coke and semi-coke of lignite or of peat | 13 | 13 | S |
| 2704.00.30 | - Retort carbon | 13 | 13 | S |
| 2709.00.10 | - Crude petroleum oils | 10 | 10 | S |
| 2709.00.20 | - Condensates | 10 | 10 | S |
| 2804.70.00 | - - Phosphorus | 5 | 0 | B7* |
| 2817.00.10 | - - Zinc oxide in powder. | 5 | 0 | B7* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 2823.00.00 | - Titanium slag (TiO ₂ ≥ 85 %, FeO ≤ 10 %) | 10 | 0 | B7* |
| 2823.00.00 | - Titanium slag (70 % ≤ TiO ₂ < 85 %, FeO ≤ 10 %) | 10 | 0 | B7* |
| 2823.00.00 | - Rutile (TiO ₂ > 87 %) | 10 | 0 | B7* |
| 3824.90.99 | - - - Calcium carbonate powder impregnated with stearic acid, manufactured from stones of heading 25.15, of dimension less than 1 mm | 3 | 0 | B5*a |
| 4002.11.00 | - - Latex | 1 | 0 | B10* |
| 4002.19.10 | - - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip | 1 | 0 | B10* |
| 4002.19.90 | - - - Other | 1 | 0 | B10* |
| 4002.20.10 | - - In primary forms | 1 | 0 | B10* |
| 4002.20.90 | - - Other | 1 | 0 | B10* |
| 4002.31.10 | - - - Unvulcanised, uncompounded plates, sheets or strip | 1 | 0 | B10* |
| 4002.31.90 | - - - Other | 1 | 0 | B10* |
| 4002.39.10 | - - - Unvulcanised, uncompounded plates, sheets or strip | 1 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 4002.39.90 | - - - Other | 1 | 0 | B10* |
| 4002.41.00 | - - Latex | 1 | 0 | B10* |
| 4002.49.10 | - - - In primary forms | 1 | 0 | B10* |
| 4002.49.90 | - - - Other | 1 | 0 | B10* |
| 4002.51.00 | - - Latex | 1 | 0 | B10* |
| 4002.59.10 | - - - In primary forms | 1 | 0 | B10* |
| 4002.59.90 | - - - Other | 1 | 0 | B10* |
| 4002.60.10 | - - In primary forms | 1 | 0 | B10* |
| 4002.60.90 | - - Other | 1 | 0 | B10* |
| 4002.70.10 | - - In primary forms | 1 | 0 | B10* |
| 4002.70.90 | - - Other | 1 | 0 | B10* |
| 4002.80.10 | - - Mixtures of natural rubber latex with synthetic rubber latex | 1 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4002.80.90 | -- Other | 1 | 0 | B10* |
| 4002.91.00 | -- Latex | 1 | 0 | B10* |
| 4002.99.20 | ---- Of synthetic rubber latex | 1 | 0 | B10* |
| 4002.99.90 | ---- Of synthetic rubber latex | 1 | 0 | B10* |
| 4005.10.10 | -- Of natural gums | 1 | 0 | B10* |
| 4005.10.90 | -- Other | 1 | 0 | B10* |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | 1 | 0 | B10* |
| 4005.91.10 | ---- Of natural gums | 1 | 0 | B10* |
| 4005.91.90 | ---- Other | 1 | 0 | B10* |
| 4005.99.10 | ---- Latex | 1 | 0 | B10* |
| 4005.99.90 | ---- Other | 1 | 0 | B10* |
| 4101.20.10 | -- Pre-tanned | 10 | 0 | B5*a |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|------------------|---------------|----------------|----------|
| 4101.20.90 | - - Other | 10 | 0 | B5*a |
| 4101.50.10 | - - Pre-tanned | 10 | 0 | B5*a |
| 4101.50.90 | - - Other | 10 | 0 | B5*a |
| 4101.90.10 | - - Pre-tanned | 10 | 0 | B5*a |
| 4101.90.90 | - - Other | 10 | 0 | B5*a |
| 4102.10.00 | - With wool on | 5 | 0 | B5*a |
| 4102.21.00 | - - Pickled | 5 | 0 | B5*a |
| 4102.29.10 | - - - Pre-tanned | 5 | 0 | B5*a |
| 4102.29.90 | - - - Other | 5 | 0 | B5*a |
| 4103.20.10 | - - - Other | 5 | 0 | B5*a |
| 4103.20.90 | - - - Other | 5 | 0 | B5*a |
| 4103.30.00 | - Of swine | 10 | 0 | B5*a |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 4103.90.00 | - Other | 10 | 0 | B5*a |
| 4401.10.00 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 5 | 0 | B10* |
| 4402.10.00 | - Of bamboo | 10 | 0 | B10* |
| 4402.90.90 | - - Charcoal based on wood supplied by planted forests | 5 | 0 | B10* |
| 4402.90.90 | - - Other | 10 | 0 | B10* |
| 4403.10.10 | - - Baulks, sawlogs and veneer logs | 10 | 0 | B10* |
| 4403.10.90 | - - Other | 10 | 0 | B10* |
| 4403.20.10 | - - Baulks, sawlogs and veneer logs | 10 | 0 | B10* |
| 4403.20.90 | - - Other | 10 | 0 | B10* |
| 4403.41.10 | - - - Baulks, sawlogs and veneer logs | 10 | 0 | B10* |
| 4403.41.90 | - - - Other | 10 | 0 | B10* |
| 4403.49.10 | - - - Baulks, sawlogs and veneer logs | 10 | 0 | B10* |
| 4403.49.90 | - - - Other | 10 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---------------------------------------|---------------|----------------|----------|
| 4403.91.10 | - - - Baulks, sawlogs and veneer logs | 10 | 0 | B10* |
| 4403.91.90 | - - - Other | 10 | 0 | B10* |
| 4403.92.10 | - - - Baulks, sawlogs and veneer logs | 10 | 0 | B10* |
| 4403.92.90 | - - - Other | 10 | 0 | B10* |
| 4403.99.10 | - - - Baulks, sawlogs and veneer logs | 10 | 0 | B10* |
| 4403.99.90 | - - - Other | 10 | 0 | B10* |
| 4404.10.00 | - Coniferous | 5 | 0 | B10* |
| 4404.20.10 | - - Chipwood | 5 | 0 | B10* |
| 4404.20.90 | - - Other | 5 | 0 | B10* |
| 4406.10.00 | - Not impregnated | 20 | 0 | B10 |
| 4406.90.00 | - Other | 20 | 0 | B10 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 4407.10.00 | -- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.10.00 | -- Other | 20 | 0 | B10 |
| 4407.21.10 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.21.10 | ---- Other | 20 | 0 | B10 |
| 4407.21.90 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.21.90 | ---- Other | 20 | 0 | B10 |
| 4407.22.10 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.22.10 | ---- Other | 20 | 0 | B10 |
| 4407.22.90 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.22.90 | - - - - Other | 20 | 0 | B10 |
| 4407.25.11 | - - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.25.11 | - - - - - Other | 20 | 0 | B10 |
| 4407.25.19 | - - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.25.19 | - - - - - Other | 20 | 0 | B10 |
| 4407.25.21 | - - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.25.21 | - - - - - Other | 20 | 0 | B10 |
| 4407.25.29 | - - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.25.29 | - - - - - Other | 20 | 0 | B10 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.26.10 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.26.10 | --- Other | 20 | 0 | B10 |
| 4407.26.90 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.26.90 | --- Other | 20 | 0 | B10 |
| 4407.27.10 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.27.10 | --- Other | 20 | 0 | B10 |
| 4407.27.90 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.27.90 | --- Other | 20 | 0 | B10 |
| 4407.28.10 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.28.10 | - - - - Other | 20 | 0 | B10 |
| 4407.28.90 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.28.90 | - - - - Other | 20 | 0 | B10 |
| 4407.29.11 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.11 | - - - - Other | 20 | 0 | B10 |
| 4407.29.19 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.19 | - - - - Other | 20 | 0 | B10 |
| 4407.29.21 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.21 | - - - - Other | 20 | 0 | B10 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.29.29 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.29 | ----- Other | 20 | 0 | B10 |
| 4407.29.31 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.31 | ----- Other | 20 | 0 | B10 |
| 4407.29.39 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.39 | ----- Other | 20 | 0 | B10 |
| 4407.29.41 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.41 | ----- Other | 20 | 0 | B10 |
| 4407.29.49 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.29.49 | ----- Other | 20 | 0 | B10 |
| 4407.29.51 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.51 | ----- Other | 20 | 0 | B10 |
| 4407.29.59 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.59 | ----- Other | 20 | 0 | B10 |
| 4407.29.61 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.61 | ----- Other | 20 | 0 | B10 |
| 4407.29.69 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.69 | ----- Other | 20 | 0 | B10 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.29.71 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.71 | ----- Other | 20 | 0 | B10 |
| 4407.29.79 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.79 | ----- Other | 20 | 0 | B10 |
| 4407.29.81 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.81 | ----- Other | 20 | 0 | B10 |
| 4407.29.89 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.89 | ----- Other | 20 | 0 | B10 |
| 4407.29.91 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.29.91 | ----- Other | 20 | 0 | B10 |
| 4407.29.92 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.92 | ----- Other | 20 | 0 | B10 |
| 4407.29.93 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.93 | ----- Other | 20 | 0 | B10 |
| 4407.29.99 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.29.99 | ----- Other | 20 | 0 | B10 |
| 4407.91.10 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.91.10 | ----- Other | 20 | 0 | B10 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.91.90 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.91.90 | --- Other | 20 | 0 | B10 |
| 4407.92.10 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.92.10 | --- Other | 20 | 0 | B10 |
| 4407.92.90 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.92.90 | --- Other | 20 | 0 | B10 |
| 4407.93.10 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.93.10 | --- Other | 20 | 0 | B10 |
| 4407.93.90 | --- Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4407.93.90 | - - - - Other | 20 | 0 | B10 |
| 4407.94.10 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.94.10 | - - - - Other | 20 | 0 | B10 |
| 4407.94.90 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.94.90 | - - - - Other | 20 | 0 | B10 |
| 4407.95.10 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.95.10 | - - - - Other | 20 | 0 | B10 |
| 4407.95.90 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.95.90 | - - - - Other | 20 | 0 | B10 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 4407.99.10 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.99.10 | - - - - Other | 20 | 0 | B10 |
| 4407.99.90 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1 050 mm or less | 5 | 0 | B10* |
| 4407.99.90 | - - - - Other | 20 | 0 | B10 |
| 4408.10.10 | - - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture | 5 | 0 | B10* |
| 4408.10.30 | - - Face veneer sheets | 5 | 0 | B10* |
| 4408.10.90 | - - Other | 5 | 0 | B10* |
| 4408.31.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau | 5 | 0 | B10* |
| 4408.39.10 | - - - Jelutong wood slats of a kind used for pencil manufacture | 5 | 0 | B10* |
| 4408.39.90 | - - - Other | 5 | 0 | B10* |
| 4408.90.00 | - Other | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 4409.10.00 | - Coniferous | 5 | 0 | B10* |
| 4409.21.00 | -- Of bamboo | 5 | 0 | B5*a |
| 4409.29.00 | -- Other | 5 | 0 | B10* |
| 7102.10.00 | -- Unworked or simply sawn, cleaved or bruted | 15 | 0 | B10 |
| 7102.10.00 | -- Other | 5 | 0 | B10* |
| 7102.21.00 | -- Unworked or simply sawn, cleaved or bruted | 15 | 0 | B10 |
| 7102.29.00 | -- Other | 5 | 0 | B10* |
| 7102.31.00 | -- Unworked or simply sawn, cleaved or bruted | 15 | 0 | B10* |
| 7102.39.00 | -- Other | 5 | 0 | B10* |
| 7103.10.10 | -- Rubies | 15 | 0 | B10 |
| 7103.10.20 | -- Jade (nephrite and jadeite) | 15 | 0 | B10 |
| 7103.10.90 | -- Other | 15 | 0 | B10 |
| 7103.91.10 | --- Rubies | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--|---------------|----------------|----------|
| 7103.91.90 | - - - Other | 5 | 0 | B10* |
| 7103.99.00 | - - Other | 5 | 0 | B10* |
| 7104.10.10 | - - Unworked | 10 | 0 | B10* |
| 7104.10.20 | - - Worked | 5 | 0 | B10* |
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped | 10 | 0 | B10* |
| 7104.90.00 | - Other | 5 | 0 | B10* |
| 7105.10.00 | - Of diamonds | 3 | 0 | B10* |
| 7105.90.00 | - Other | 3 | 0 | B10* |
| 7106.10.00 | - Powder | 5 | 0 | B5*a |
| 7106.91.00 | - - Unwrought | 5 | 0 | B5*a |
| 7106.92.00 | - - Semi-manufactured | 5 | 0 | B5*a |
| 7108.11.00 | - - Powder | 2 | 2 | S |
| 7108.12.00 | - - Other unwrought forms | 2 | 2 | S |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 7108.13.00 | - - Other semi-manufactured forms | 2 | 2 | S |
| 7108.20.00 | - Monetary | 2 | 2 | S |
| 7113.19.10 | - - - - Of gold, with a gold content of 95 % or more | 2 | 2 | S |
| 7113.19.90 | - - - - Of gold, with a gold content of 95 % or more | 2 | 2 | S |
| 7114.19.00 | - - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95 % or more | 2 | 2 | S |
| 7115.90.10 | - - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95 % or more | 2 | 2 | S |
| 7204.10.00 | - Waste and scrap of cast iron | 17 | 0 | B15*b |
| 7204.21.00 | - - Of stainless steel | 15 | 0 | B15*a |
| 7204.29.00 | - - Other | 17 | 0 | B15*b |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | 17 | 0 | B15*b |
| 7204.49.00 | - - Other | 17 | 0 | B15*b |
| 7204.50.00 | - Remelting scrap ingots | 17 | 0 | B15*b |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 7401.00.00 | - Copper mattes | 15 | 0 | B10 |
| 7401.00.00 | - Other | 20 | 0 | B10 |
| 7403.11.00 | - - - Pure Refined copper | 10 | 0 | B10* |
| 7403.11.00 | - - - Other | 20 | 0 | B10 |
| 7403.12.00 | - - Wire-bars | 20 | 0 | B10 |
| 7403.13.00 | - - Billets | 20 | 0 | B10 |
| 7403.19.00 | - - Other | 20 | 0 | B10 |
| 7403.21.00 | - - Copper-zinc base alloys (brass) | 20 | 0 | B10 |
| 7403.22.00 | - - Copper-tin base alloys (bronze) | 20 | 0 | B10 |
| 7403.29.00 | - - Other copper alloys (other than master alloys of heading 74.05) | 20 | 0 | B10 |
| 7404.00.00 | - Other | 22 | 0 | B15*c |
| 7405.00.00 | Master alloys of copper. | 15 | 0 | B5*a |
| 7406.10.00 | - Powders of non-lamellar structure | 15 | 0 | B5*a |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 7406.20.00 | - Powders of lamellar structure; flakes | 15 | 0 | B5*a |
| 7407.10.30 | -- Profiles | 10 | 0 | B10* |
| 7407.10.40 | -- Bars and rods | 10 | 0 | B10* |
| 7407.21.00 | -- Of copper-zinc base alloys (brass) | 10 | 0 | B10* |
| 7407.29.00 | -- Other | 10 | 0 | B10* |
| 7501.10.00 | - Nickel mattes | 5 | 0 | B5*a |
| 7502.10.00 | - Nickel, not alloyed | 5 | 0 | B5*a |
| 7502.20.00 | - Nickel alloys | 5 | 0 | B5*a |
| 7503.00.00 | Nickel waste and scrap. | 22 | 0 | B15 |
| 7504.00.00 | Nickel powders and flakes. | 5 | 0 | B5*a |
| 7505.11.00 | -- Of nickel, not alloyed | 5 | 0 | B10* |
| 7505.12.00 | -- Of nickel alloys | 5 | 0 | B10* |
| 7601.10.00 | -- Ingots | 15 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 7601.20.00 | - - Ingots | 15 | 0 | B10* |
| 7602.00.00 | - Other | 22 | 0 | B15*c |
| 7603.10.00 | - Powders of non-lamellar structure | 10 | 0 | B10* |
| 7603.20.00 | - Powders of lamellar structure; flakes | 10 | 0 | B10* |
| 7801.10.00 | - - Ingots | 15 | 0 | B10 |
| 7801.91.00 | - - - Ingots | 15 | 0 | B10 |
| 7801.99.00 | - - - Ingots | 15 | 0 | B10 |
| 7802.00.00 | - Other | 22 | 0 | B15 |
| 7804.20.00 | - Powders and flakes | 5 | 0 | B5*a |
| 7806.00.20 | - - Bars, rods, profiles | 5 | 0 | B10* |
| 7901.11.00 | - - - Ingots | 10 | 0 | B10* |
| 7901.12.00 | - - - Ingots | 10 | 0 | B10* |
| 7901.20.00 | - - Ingots | 10 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|------------------------------|---------------|----------------|----------|
| 7902.00.00 | - Other | 22 | 0 | B15 |
| 7903.10.00 | - Zinc dust | 5 | 0 | B5*a |
| 7903.90.00 | - Other | 5 | 0 | B5*a |
| 7904.00.00 | - Bars, rods, profiles | 5 | 0 | B10* |
| 8001.10.00 | - - Ingots | 10 | 0 | B10* |
| 8001.20.00 | - - Ingots | 10 | 0 | B10* |
| 8002.00.00 | - Other | 22 | 0 | B15 |
| 8003.00.10 | - Soldering bars | 5 | 0 | B5*a |
| 8003.00.90 | - - Tin bars, rods, profiles | 5 | 0 | B5*a |
| 8007.00.30 | - - Powders and flakes | 5 | 0 | B5*a |
| 8101.10.00 | - Powders | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 8101.94.00 | -- Unwrought tungsten, including Bars and rods obtained simply by sintering | 5 | 0 | B10* |
| 8101.96.00 | -- Wire | 5 | 0 | B10* |
| 8101.97.00 | -- Waste and scrap | 22 | 0 | B15 |
| 8101.99.10 | --- Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil | 5 | 0 | B10* |
| 8101.99.90 | --- Other | 5 | 0 | B10* |
| 8102.10.00 | - Powders | 5 | 0 | B10* |
| 8102.94.00 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | 5 | 0 | B10* |
| 8102.95.00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 5 | 0 | B10* |
| 8102.96.00 | -- Wire | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 8102.97.00 | - - Waste and scrap | 22 | 0 | B15 |
| 8102.99.00 | - - Other | 5 | 0 | B10* |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 5 | 0 | B10* |
| 8103.30.00 | - Waste and scrap | 22 | 0 | B15 |
| 8103.90.00 | - Other | 5 | 0 | B10* |
| 8104.11.00 | - - Containing at least 99,8 % by weight of magnesium | 15 | 0 | B10 |
| 8104.19.00 | - - Other | 15 | 0 | B10 |
| 8104.20.00 | - Waste and scrap | 22 | 0 | B15 |
| 8104.30.00 | - Raspings, turnings and granules, graded according to size; powders | 15 | 0 | B10 |
| 8104.90.00 | - Other | 15 | 0 | B10 |
| 8105.20.10 | - - Unwrought cobalt | 5 | 0 | B7* |
| 8105.20.90 | - - Semi-manufactured | 5 | 0 | B7* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|-------------------------------|---------------|----------------|----------|
| 8105.20.90 | - - - Other | 5 | 0 | B7* |
| 8105.30.00 | - Waste and scrap | 22 | 0 | B15 |
| 8105.90.00 | - Other | 5 | 0 | B7* |
| 8106.00.10 | - - Waste and scrap | 22 | 0 | B15 |
| 8106.00.10 | - - Other | 5 | 0 | B10* |
| 8106.00.90 | - - Semi-manufactured | 5 | 0 | B10* |
| 8106.00.90 | - - Other | 5 | 0 | B10* |
| 8107.20.00 | - Unwrought cadmium; powders | 5 | 0 | B10* |
| 8107.30.00 | - Waste and scrap | 22 | 0 | B15 |
| 8107.90.00 | - - Semi-manufactured | 5 | 0 | B10* |
| 8107.90.00 | - - Other | 5 | 0 | B10* |
| 8108.20.00 | - Unwrought titanium; powders | 5 | 0 | B10* |
| 8108.30.00 | - Waste and scrap | 22 | 0 | B15 |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|--------------------------------|---------------|----------------|----------|
| 8108.90.00 | - - Semi-manufactured | 5 | 0 | B10* |
| 8108.90.00 | - - Other | 5 | 0 | B10* |
| 8109.20.00 | - Unwrought zirconium; powders | 5 | 0 | B10* |
| 8109.30.00 | - Waste and scrap | 22 | 0 | B15 |
| 8109.90.00 | - - Semi-manufactured | 5 | 0 | B10* |
| 8109.90.00 | - - Other | 5 | 0 | B10* |
| 8110.10.00 | - Unwrought antimony; powders | 5 | 0 | B10* |
| 8110.20.00 | - Waste and scrap | 22 | 0 | B15 |
| 8110.90.00 | - - Semi-manufactured | 5 | 0 | B10* |
| 8110.90.00 | - - Other | 5 | 0 | B10* |
| 8111.00.00 | - Waste and scrap | 22 | 0 | B15 |
| 8111.00.00 | - - Semi-manufactured | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|-----------------------|---------------|----------------|----------|
| 8111.00.00 | -- Other | 5 | 0 | B10* |
| 8112.12.00 | -- Unwrought; powders | 5 | 0 | B10* |
| 8112.13.00 | -- Waste and scrap | 22 | 0 | B15 |
| 8112.19.00 | --- Semi-manufactured | 5 | 0 | B10* |
| 8112.19.00 | --- Other | 5 | 0 | B10* |
| 8112.21.00 | -- Unwrought; powders | 5 | 0 | B10* |
| 8112.22.00 | -- Waste and scrap | 22 | 0 | B15 |
| 8112.29.00 | --- Semi-manufactured | 5 | 0 | B10* |
| 8112.29.00 | --- Other | 5 | 0 | B10* |
| 8112.51.00 | -- Unwrought; powders | 5 | 0 | B10* |
| 8112.52.00 | -- Waste and scrap | 22 | 0 | B15 |
| 8112.59.00 | --- Semi-manufactured | 5 | 0 | B10* |

| HS 2012 | Description | Base rate (%) | Final rate (%) | Category |
|------------|---|---------------|----------------|----------|
| 8112.59.00 | - - - Other | 5 | 0 | B10* |
| 8112.92.00 | - - - Unwrought; waste and scrap; powders | 22 | 0 | B15 |
| 8112.92.00 | - - - Other | 5 | 0 | B10* |
| 8112.99.00 | - - - Semi-manufactured | 5 | 0 | B10* |
| 8112.99.00 | - - - Other | 5 | 0 | B10* |
| 8113.00.00 | - - Waste and scrap | 22 | 0 | B15 |
| 8113.00.00 | - - Semi-manufactured | 5 | 0 | B10* |
| 8113.00.00 | - - Other | 5 | 0 | B10* |

Specific Measures by Viet Nam
Governing the Importation and Exportation of Goods

- (a) Measures of Viet Nam governing the importation of the following goods:

Description

Right-hand steering vehicles (including their components and those modified to left-hand drive ones prior to importation into Viet Nam), except for specialized right-hand steering vehicles operating in small areas such as cranes, trench and canal digging machines, garbage trucks, road sweepers, road construction trucks, airport passenger transportation buses, fork-lifts used at warehouses and ports.

Used consumer goods, comprising:

- textiles and clothes; footwear;

- electronic goods (including printers, fax machines, laptops of more than 3 years since the date of manufacture, disk drivers);
- refrigerating equipment and products;
- household electric goods;
- medical apparatus;
- furniture;
- household goods made from porcelain, clay, glass, metal, resin, rubber, plastic, and other materials.

Used vehicles and spare parts, including:

- used motor-vehicles of more than 5 years since the date of manufacture;
- used machines, structures, inner tires, tires, accessories, motors of automobiles, tractors, 2-wheel and 3-wheel motorbikes;

- internal combustion engines and machines with internal combustion engines having capacity below 30 CV; and
- bicycles, 2-wheel and 3-wheel vehicles.

Asbestos products and materials under amphibole group.

All types of specialized coding machines and cipher software programs used in the sector of protection of state secrets.

- (b) Measures of Viet Nam governing the exportation of the following goods:

Description

Round timber and sawn timber produced from domestic natural forests; wooden products (except handicrafts; those produced from cultivated forest's wood, from imported wood and from artificial pallet).

All types of specialized coding machines and cipher software programs used in the sector of protection of state secrets.

Goods Excluded from the Definition of Remanufactured Goods

| AHTN 2012 | Description AHTN 2012 |
|---|---|
| Chapter 84 | |
| 8414.51 | - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W |
| 8414.59 | - - Other |
| 84.15 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. |
| 84.18 (ex 8418.50,8418.61,8418.69, 8418.91) | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. |
| 8419.11.10 | - - - Household type |

| AHTN 2012 | Description AHTN 2012 |
|--------------------|---|
| 8419.19.10 | - - - Household type |
| 8421.12.00 | - - Clothes-dryers |
| 8421.21.11 | - - - - Filtering machinery and apparatus for domestic use |
| 8421.91 | - - Of centrifuges, including centrifugal dryers |
| 8422.11.00 | - - Of the household type |
| 8422.90.10 | - - Of machines of subheading 8422.11 |
| 84.43 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. |
| 84.50 (ex 8450.20) | Household or laundry-type washing machines, including machines which both wash and dry. |
| 8451.30.10 | - - Single roller type domestic ironing machines |
| 8452.10.00 | - Sewing machines of the household type |

| AHTN 2012 | Description AHTN 2012 |
|--|---|
| 84.71 (ex 8471.50, 8471.60, 8471.70, 8471.80, 8471.90) | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. |
| 8508.11.00 | - - Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 l |
| 8508.19.10 | - - - Of a kind suitable for domestic use |
| 8508.70.10 | - - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10 |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. |
| 85.16 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. |

| AHTN 2012 | Description AHTN 2012 |
|--------------------------------------|---|
| 85.17 (ex 8517.61, 8517.62, 8517.70) | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. |
| 85.18 (ex 8518.10, 8518.29) | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. |
| 85.19 (ex 8519.20, 8519.50, 8519.89) | Sound recording or reproducing apparatus. |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner. |
| 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21. |
| 85.25 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders. |
| 8525.80 | - Television cameras, digital cameras and video camera recorders |

| AHTN 2012 | Description AHTN 2012 |
|--|---|
| 85.27 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. |
| 8528.72 | - - Other, colour |
| 8528.73.00 | - - Other, monochrome |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. |
| 85.39 (ex 8539.10, 8539.21, 8539.41, 8539.49, 8539.90) | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver. |
| 87.03 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars. |
| 87.04 | Motor vehicles for the transport of goods. |

Motor Vehicles and Motor Vehicles Parts and Equipment

ARTICLE 1

General Provisions

1. This Annex applies to the following products which originate in either Party and which fall, in particular, under Chapters 40, 84, 85, 87 and 94 of HS 2012:
 - (a) whole motor vehicles of category M1 as defined in the UNECE Regulations, and parts and equipment thereof to the extent that these parts and equipment are regulated in UNECE Regulations applicable to whole motor vehicles of category M1; and
 - (b) parts and equipment of motor vehicles of categories M2 and N3 as defined in the UNECE Regulations to the extent that these parts and equipment are regulated in UNECE Regulations that are also applicable to whole vehicles of category M1.

2. For the purposes of this Annex:
- (a) "domestic technical regulations" includes markings and conformity assessment procedures;
 - (b) "products covered by this Annex" means all the products listed in subparagraphs 1(a) and 1(b);
 - (c) "motor vehicles" and "parts and equipment" have the meaning as defined in the **UNECE 1958** Agreement and the Regulations annexed to it;
 - (d) "originating" refers to the origin of a product as determined in accordance with Protocol 1 (Rules of Origin and Administrative Cooperation);
 - (e) "UNECE" means the United Nations Economic Commission for Europe;

- (f) "UNECE 1958 Agreement" means the Agreement Concerning the Adoption of Uniform Technical Prescriptions for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these Prescriptions, administered by the World Forum for Harmonization of Vehicle Regulations; and
- (g) "UNECE Regulations" means the Regulations annexed to the UNECE 1958 Agreement.

3. With regard to the products covered by this Annex, the Parties confirm the following shared objectives and principles:

- (a) eliminating and preventing non-tariff barriers to bilateral trade;
- (b) promoting the compatibility and convergence of regulations based on international standards;

promoting the recognition of approvals based in particular on approval schemes in accordance with the UNECE 1958 Agreement;

- (c) establishing competitive market conditions based on principles of openness, non-discrimination and transparency;

- (d) protecting human health, safety and the environment; and
- (e) enhancing cooperation to foster continued mutually beneficial development in trade.

ARTICLE 2

International Standards

1. The Parties recognise that the UNECE Regulations are the relevant international standards for the products covered by this Annex.
2. Viet Nam is encouraged to become a Contracting Party to the UNECE 1958 Agreement.
3. Each Party shall recognise technical requirements included in UNECE Regulations as providing a sufficient level of protection for ensuring safety, or the protection of the environment or human health in the area regulated by such UNECE Regulations. A Party shall not require any additional technical requirements in the area regulated by such UNECE Regulations.

ARTICLE 3

Regulatory Convergence

1. Each Party shall refrain from introducing new domestic technical regulations diverging from the technical requirements of existing UNECE Regulations or UNECE Regulations the completion of which is imminent, in areas covered by those Regulations, unless there are substantiated reasons, based on scientific or technical information, why a specific technical requirement of a UNECE Regulation is ineffective or inappropriate for ensuring safety, or the protection of the environment or human health.
2. A Party which adopts new domestic technical regulations in accordance with paragraph 1 shall, upon request from the other Party, identify the parts of the domestic technical regulations which substantially deviate from the relevant technical requirements, markings or conformity assessment procedures of UNECE Regulations. That Party shall provide due justification as to the reasons for the deviation.

3. If a Party has adopted, in accordance with paragraph 1, and maintains domestic technical regulations that deviate from existing technical requirements, markings or conformity assessment procedures of UNECE Regulations, that Party shall review them at regular intervals, not exceeding five years, with a view to increasing their convergence with the relevant technical requirements, markings or conformity assessment procedures of UNECE Regulations. When reviewing its domestic technical regulations the Party shall consider whether the circumstances that gave rise to the deviation still exist. The outcome of those reviews, including the scientific and technical information which has been used, shall be notified to the other Party upon request.

ARTICLE 4

Market Access

1. Each Party shall accept on its market products covered by this Annex which are covered by a valid UNECE type-approval certificate as compliant with its domestic technical requirements or conformity assessment procedures, without further testing or marking requirements to verify or attest compliance with requirements in the area regulated by the relevant UNECE Regulations.

2. To parts and equipment referred to in subparagraphs 1(a) and (b) of Article 1 (General Provisions) the following rules apply:
- (a) Parts and equipment shall at the time of importation be accompanied by the relevant UNECE type-approval certificate. The importing Party shall endeavour to consider a valid UNECE type-approval marking affixed to those parts and equipment as sufficient proof of the existence of a valid UNECE type-approval certificate.
 - (b) After Viet Nam has become a Contracting Party to the UNECE 1958 Agreement, it shall accept, according to the principles and procedures of the UNECE 1958 Agreement, a valid UNECE type-approval marking affixed to a part or equipment covered by this Annex as sufficient proof of the existence of a valid UNECE type-approval certificate where such UNECE type-approval marking is explicitly prescribed by the relevant UNECE Regulations which both Parties are bound to apply.
 - (c) After Viet Nam has become a Contracting Party to the UNECE 1958 Agreement, the Union shall accept for parts and equipment a valid UNECE type-approval issued by a Vietnamese type-approval authority in accordance with the rights and obligations under the UNECE 1958 Agreement.

3. To whole motor vehicles of UNECE category M1¹ referred to in subparagraph 1(a) of Article 1 (General Provisions) the following rules apply:

- (a) Viet Nam shall accept on its market as compliant with its domestic technical regulations, without further testing requirements, such whole vehicles covered by this category for which a valid UNECE International Whole Vehicle Type Approval certificate has been issued by a Union type-approval authority according to the principles and procedures of the UNECE 1958 Agreement. The vehicle type that is imported for the first time into Viet Nam shall be accompanied by the valid UNECE International Whole Vehicle Type Approval certificate.

¹ For greater certainty, this includes pick-up vehicles classified in UNECE vehicle category M1.

- (b) For a period of seven years, starting after five years from the date of entry into force of this Agreement, Viet Nam shall accept a valid whole vehicle EC Certificate of Conformity. The vehicle type that is imported for the first time into Viet Nam shall be accompanied by the relevant whole vehicle EC type-approval certificate. For the following importations of such vehicle type, the EC Certificate of Conformity shall be considered as sufficient proof for the existence of a valid EC whole vehicle type-approval certificate. When a UNECE International Whole Vehicle Type Approval certificate is available for whole motor vehicles, Viet Nam shall notify the Union as to whether it continues accepting valid whole vehicle EC Certificates of Conformity as alternative to the UNECE International Whole Vehicle Type Approval certificate of a specific vehicle category.
- (c) After Viet Nam has become a Contracting Party to the UNECE 1958 Agreement and is applying the UNECE International Whole Vehicle Type Approval Regulation, the Union shall accept valid UNECE International Whole Vehicle Type Approval certificates issued by Viet Nam's type-approval authority in accordance with the rights and obligations under the UNECE 1958 Agreement.

4. Every month or upon notification to the UNECE, the competent authorities of each Party, which is a Contracting Party to the 1958 Agreement, shall send to the competent authorities of the other Party a list of the products covered by this Annex, approvals of which it has refused to grant or has withdrawn during the preceding period. In addition, on receiving a request from the competent authority of the other Party, a Party shall send forthwith to that competent authority a copy of all relevant information on which it based its decision to grant, refuse to grant, or to withdraw an approval of a whole motor vehicle or an approval of parts or equipment.

5. Should the competent authorities of a Party find that certain products covered by this Annex bearing approval markings issued by a type-approval authority of the other Party under UNECE Regulations, or where applicable, Union laws and regulations for whole motor vehicles, do not conform to the approved type, they shall advise the competent authorities of the other Party which issued the approval. The other Party shall take the necessary steps to bring these products of its manufacturers into conformity with the approved types and shall advise the other Party of the steps it has taken, which may include, if necessary, the withdrawal of approval. Where there might be a threat to safety or to the environment, the Party which issued the approval and after receiving the information about the non-conformity to the approved type or types shall inform the other Party about the situation. A Party may prohibit the sale and use of such products covered by this Annex. In such cases and upon request, the Party which issued the approval shall send to the other Party all relevant information on the basis of which the approval has been granted.

6. The competent authorities of each Party may, in accordance with its domestic legislation, verify by random sampling whether the products covered by this Annex comply with the relevant domestic technical and requirements. The compliance is attested, in the case of whole motor vehicles, by a UNECE International Whole Vehicle Type Approval certificate or, where applicable, by an EC type-approval certificate, and, in the case of parts and equipment, by a UNECE type-approval certificate showing compliance with the relevant UNECE Regulations. Each Party may require the supplier to withdraw a product covered by this Annex from its market in case the product concerned does not comply with those relevant domestic technical regulations and requirements.

ARTICLE 5

Products with New Technologies or New Features

1. Subject to its domestic legislation, a Party shall not unduly delay the placing on its market of parts and equipment referred to in subparagraphs 1(a) and (b) of Article 1 (General Provisions) on the grounds that they incorporate a new technology or a new feature.

2. When a Party refuses the placing on its market, or requires the withdrawal from its market, of parts and equipment of the other Party referred to in subparagraphs 1(a) and (b) of Article 1 (General Provisions) on the grounds that they incorporate a new technology or a new feature creating a risk for human health, safety or the environment, it shall immediately notify this decision and the reasons therefor to the economic operators concerned.

ARTICLE 6

Other Measures Restricting Trade

Each Party shall refrain from nullifying or impairing the market access benefits accruing to the other Party under this Annex through other regulatory measures specific to the sector covered by this Annex. This is without prejudice to the right of each Party to adopt measures necessary for safety, protection of the environment or human health and the prevention of deceptive practices, provided that such measures are based on substantiated scientific or technical information.

ARTICLE 7

Cooperation

1. In the Working Group on Motor Vehicles and Parts established by Article 17.3 (Working Groups), the Parties shall cooperate and exchange information on any issues relevant for the implementation of this Annex.
2. Pursuant to Chapter 16 (Cooperation and Capacity Building), a Party shall, upon request by the other Party, give appropriate consideration to proposals that the other Party makes for cooperation under this Annex. That cooperation shall be undertaken, *inter alia*, through dialogue in appropriate channels, joint projects, technical assistance and capacity-building programmes on technical regulations and conformity assessment procedures, as mutually agreed.
3. Subject to Chapter 16 (Cooperation and Capacity Building), cooperation shall focus on building up technical capacity with regard to enhancing testing competence and procedures for acceptance of type-approvals. Cooperation may include training, internships or exchange of experiences for officials of Viet Nam's type-approval authority in Union type-approval authorities or similar projects.

ARTICLE 8

Implementation

1. The Parties agree that the Working Group on Motor Vehicles and Parts shall facilitate the implementation of this Annex.
2. The Working Group on Motor Vehicles and Parts shall monitor the effective implementation of, and may consider any matter relating to, this Annex. Each Party shall establish a contact point for effective communication.
3. Upon request of a Party, but not before 10 years from the date of entry into force of this Agreement, the Parties may review this Annex and may discuss the coverage of UNECE categories L, M and N.

ARTICLE 9

Date of Application

Unless otherwise specified, this Annex applies after three years from the date of entry into force of this Agreement.

Pharmaceutical/Medicinal Products and Medical Devices

ARTICLE 1

General Provisions

The Parties confirm their shared objectives and principles of:

- (a) eliminating and preventing non-tariff barriers to bilateral trade based on the principles of openness, non-discrimination and transparency; and
- (b) using international standards, practices and guidelines developed within the framework of relevant international organisations as a basis for their technical regulations.

ARTICLE 2

Definitions

For the purposes of this Annex:

- (a) "pharmaceutical/medicinal products"¹ means any substance or combination of substances which may be administered to human beings with a view to making a medical diagnosis, to treating or preventing diseases or to restoring, correcting or modifying physiological functions or structures. Pharmaceutical/medicinal products include, for example, chemical drugs, biologics/biologicals (vaccines, (anti)toxins, blood components, blood derived products), herbal drugs, radiopharmaceuticals, recombinant products. Pharmaceutical/medicinal products include gene therapy products, cell therapy products or tissue engineered products if regulated as pharmaceutical/medicinal products by both Parties;

¹ This definition is without prejudice to Viet Nam's law on pharmacy No. 105/2016/QH13 and the Union's Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use.

- (b) "medical device"¹ means any product fulfilling the definition of medical device and *in vitro* medical diagnostic medical device as stipulated in Final Document GHTF/SG1/N071: 2012 by the International Medical Device Regulators Forum (GHTF/IMDRF); and
- (c) "rules" means any law, regulation, procedure, administrative ruling or implementing guideline of general application.

¹ For Viet Nam, this definition is without prejudice to the Viet Nam's legislation on medical devices.

ARTICLE 3

International Standards

The Parties shall base their technical regulations on international standards, practices and guidelines for pharmaceutical/medicinal products or medical devices¹, including those developed by the World Health Organisation (WHO), the Organisation for Economic Co-operation and Development (OECD), the International Council for Harmonisation of Technical Requirements for Pharmaceuticals for Human Use (ICH)² and the Pharmaceutical Inspection Convention and Pharmaceutical Inspection Co-operation Scheme (PIC/S) for pharmaceutical products and the International Medical Device Regulators Forum (IMDRF) for medical devices, except in duly substantiated cases on the basis of scientific and technical information, when such international standards, practices or guidelines would be ineffective or inappropriate for the fulfilment of the legitimate objectives pursued.

¹ For Viet Nam, the standards, practices and guidelines of the ASEAN Consultative Committee on Standards and Quality (ACCSQ) are also a basis for scientific and technical regulations.

² With a view to implementing this provision Viet Nam shall amend its domestic legislation in order to abolish the requirement of a minimum period of existing authorisation in the territory of the Union, prior to the submission of a request for marketing approval in Viet Nam, and any additional requirements relating to clinical studies going beyond those stipulated in international practices (in particular ICH guidelines).

ARTICLE 4

Transparency

1. Each Party shall promptly publish or otherwise make available at an early appropriate stage its rules regarding any matter related to the pricing, reimbursement or regulation of pharmaceutical/medicinal products or medical devices, in such a manner as to enable interested persons to become acquainted with them.
2. In accordance with its domestic law and to the extent possible, each Party shall:
 - (a) make publicly available in advance any rules referred to in paragraph 1 that it proposes to adopt or significantly amend;
 - (b) provide reasonable opportunities for interested persons to make comments on any proposed rules referred to in paragraph 1, allowing, in particular, a reasonable period of time for consultation; and
 - (c) address in writing, including by means of electronic communication, significant and substantive issues raised in written comments received from interested persons during the consultation period.

3. Whenever possible, each Party shall allow a reasonable interval between the publication of the rules referred to in paragraph 1 and their entry into force.
4. If a Party has established an authority for the operation or the administration of its health care programmes and that authority introduces or operates procedures for the listing, pricing or reimbursement of pharmaceutical/medicinal products, that Party shall:
 - (a) ensure that all criteria, methodologies, rules, guidelines and other implementing measures, which apply to the listing, pricing or reimbursement of pharmaceutical/medicinal products, including those used to determine comparator products, are transparent, fair, reasonable and non-discriminatory and are disclosed promptly to the legal right holder of a product upon his or her request;
 - (b) ensure that decisions on all requests and applications for the pricing or approval of pharmaceutical/medicinal products for reimbursement are adopted and communicated within a reasonable and specified period of time from the date of their receipt;
 - (c) provide the legal right holder of a product with timely and meaningful opportunities to submit comments at relevant stages in the pricing and reimbursement decision-making processes, without prejudice to the laws and regulations on confidentiality of either Party; and

- (d) provide, in case of a negative decision on listing, pricing or reimbursement, the legal right holder of a product with a statement of reasons, based upon objective and verifiable criteria, that is sufficiently detailed to understand the basis of the decision, including the criteria applied and, if appropriate, expert opinions or recommendations on which the decision is based. In addition, this right holder shall be informed of any available remedies under the domestic laws and regulations and of the time limits for introducing such remedies.

ARTICLE 5

Origin Marking

For pharmaceutical/medicinal products, Viet Nam may apply mandatory country of origin marking requirements at Member State level. Viet Nam is encouraged to consider accepting the marking "Made in EU" or a similar marking in the local language as fulfilling such country of origin marking requirements.

Requirements and Procedures for Approval of Establishments for Products

1. The competent authority of the importing Party shall draw up lists of approved establishments and shall make these lists publicly available.
2. Requirements and procedures for approval shall be as follows:
 - (a) The products concerned shall have been authorised by the competent authority of the importing Party. This authorisation shall include the import and certification requirements.
 - (b) The competent authority of the exporting Party shall approve the establishments intended to export and provide the importing Party with satisfactory sanitary guarantees that the establishments meet the relevant requirements of the importing Party.
 - (c) The competent authority of the exporting Party must have the power to suspend or withdraw the export approval of an establishment in the event of non-compliance.

- (d) The importing Party may carry out verifications in accordance with the provisions of Article 6.7 (Verifications) as part of the approval procedure.
- (e) The verification referred to under subparagraph (d) shall concern the structure, organisation and powers of the competent authority responsible for the approval of the establishment and the sanitary guarantees regarding the compliance with the importing Party's requirements.
- (f) The verification referred to under subparagraph (d) may include on the spot inspection of a representative number of establishments appearing on the list or lists provided by the exporting Party.
- (g) Based on the results of the verification referred to in subparagraph (d), the importing Party may amend the list of establishments.

List of Tariff Headings

| HS Code | HS Code | HS Code | HS Code |
|---------|---------|---------|---------|
| 840212 | 841480 | 846694 | 850161 |
| 840219 | 841490 | 847410 | 850162 |
| 840410 | 841581 | 847439 | 850163 |
| 840490 | 841620 | 847490 | 850422 |
| 840510 | 841630 | 848110 | 850440 |
| 840681 | 841690 | 848120 | 850590 |
| 840682 | 841861 | 848130 | 850720 |
| 840991 | 841869 | 848140 | 851440 |
| 840999 | 841899 | 848180 | 853620 |
| 841011 | 841950 | 848190 | 853630 |
| 841090 | 842119 | 848210 | 853650 |
| 841320 | 842121 | 848280 | 853690 |
| 841350 | 842191 | 848230 | 853710 |
| 841360 | 842199 | 848310 | 853720 |
| 841370 | 842220 | 848340 | 853890 |
| 841381 | 842290 | 848360 | 854110 |
| 841391 | 842833 | 848410 | 854121 |
| 841410 | 842839 | 848420 | 854129 |
| 841430 | 842890 | 848610 | 854130 |
| 841440 | 843680 | 848690 | |
| 841459 | 846291 | 850153 | |