

LAW 107 ON IMPORT AND EXPORT DUTY

Dated 6 April 2016

CONTENTS

CHAPTER 1	3
General Provisions	3
Article 1 Governing scope.....	3
Article 2 Dutiable objects	3
Article 3 Duty payers	4
Article 4 Definitions	4
CHAPTER 2	5
Basis for Assessing Duty, Time for Assessing Duty, and Duty Tariffs	5
Article 5 Basis for assessing import and export duty on goods subject to the pro rata duty assessment method.....	5
Article 6 Basis for assessing import and export duty on goods subject to the absolute duty assessment method and combined duty assessment method	5
Article 7 Import duty on goods subject to tariff quota.....	6
Article 8 Dutiable value and time for assessing duty	6
Article 9 Time-limit for payment of duty.....	6
Article 10 Principles for promulgation of Duty Tariffs and duty rates.....	6
Article 11 Authority to promulgate Duty Tariffs and duty rates.....	7
CHAPTER 3	7
Anti-Dumping Duty, Anti-Subsidy Duty and Self-Defence Duty	7
Article 12 Anti-dumping duty	7
Article 13 Anti-subsidy duty.....	8
Article 14 Self-defence duty	8
Article 15 Application of anti-dumping duty, anti-subsidy duty and self-defence duty	8
CHAPTER 4	9
Exemption from, Reduction of and Refund of Duty	9
Article 16 Exemption from duty	9
Article 17 Conditions and procedures for exemption of duty.....	12
Article 18 Reduction of duty	12
Article 19 Refund of duty.....	13

CHAPTER 513

Implementing Provisions13

Article 20 Effectiveness.....13

Article 21 Transitional provision13

Article 22 Detailed regulations and implementing guidelines14

EXPORT DUTY TARIFF IN ACCORDANCE WITH THE LIST OF GROUPS OF DUTIABLE GOODS AND THE FRAMEWORK [BRACKET] OF EXPORT DUTY RATES APPLICABLE TO EACH SUCH GROUP OF GOODS15

LAW
ON IMPORT AND EXPORT
DUTY

Pursuant to the Constitution of the Socialist Republic of Vietnam;

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

CHAPTER 1
General Provisions

Article 1 *Governing scope*

This Law regulates dutiable objects, duty payers, the basis and time for assessing duty; Duty Tariffs; anti-dumping duty, anti-subsidy duty and self-defence duty applicable to imported goods ["*imports*"]¹ and exported goods ["*exports*"]; and duty exemption, reduction and refund.

Article 2 *Dutiable objects*

- 1 Goods which are imported and exported via the border gates and borders of Vietnam.
- 2 Goods exported from the domestic market into a non-tariff zone, and goods imported from a non-tariff zone onto the domestic market.
- 3 Goods imported or exported on the spot, and imports and exports of an enterprise exercising import rights, export rights and distribution rights.
- 4 Goods in the following cases are not subject to import or export duty ["non-dutiable objects"]:
 - (a) Goods in transit, border gate transit and trans-shipment;
 - (b) Goods given as humanitarian aid and non-refundable aid;
 - (c) Goods exported abroad from a non-tariff zone; goods imported from abroad into a non-tariff zone and used only within a non-tariff zone; and goods passing from one non-tariff zone to another;
 - (d) The share of oil and gas on export used for payment of royalties to the State.
- 5 The Government shall provide detailed regulations on this article.

Article 3 *Duty payers*

- 1 Owners of imports or exports.
- 2 Organizations entrusted to import or export goods.
- 3 Persons on entry or exit carrying imports or exports or consigning or receiving goods via a border gate or border of Vietnam.
- 4 Persons who are authorized, who guarantee or who pay duty on behalf of duty payers, comprising:
 - (a) Customs clearance agents authorized by duty payers to pay duty;
 - (b) Enterprises being international express mail service providers which pay duty on behalf of duty payers;
 - (c) Credit institutions or other organizations operating pursuant to the *Law on Credit Institutions* which provide guarantees for duty payers and/or pay duty on behalf of duty payers;
 - (d) Persons authorized by owners of goods being donations or gifts of individuals; or of luggage consigned before or after the voyage of the person entering or exiting;
 - (dd) Branches of enterprises authorized to pay duty on behalf of such enterprises;
 - (e) Any other person authorized to pay duty on behalf of duty payers in accordance with law.
- 5 Persons who purchase or transport goods within the limits on which duty is exempt of border inhabitants where such goods are not used for production or consumption but are sold on the domestic market, and goods of foreign business entities permitted to conduct business [trade imports or exports] at border markets in accordance with law.
- 6 Persons with imports or exports in the category of non-dutiable objects or duty exempt, but thereafter there is a change and such goods become dutiable objects as stipulated by law.

Article 4 *Definitions*

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

- 1 *Non-tariff zone* means an economic zone within the territory of Vietnam, established in accordance with law, with defined geographical borders, separated from the external area by a hard fence, and enabling customs inspection, supervision and control by customs officers and other relevant agencies in respect of imports and exports and means of entry and exit and people entering and existing; and where the relationship of purchase and sale or exchange of goods between such zone and external areas is an import/export relationship.
- 2 *Combined duty assessment method* means simultaneous application of the pro-rata duty assessment method and the absolute duty assessment method.
- 3 *Percentage [pro-rata] duty assessment method* means determining duty as a percentage (%) of the dutiable [assessable] value of the imports or exports.
- 4 *Absolute duty assessment method* means fixing a specific amount of money as duty calculated per one unit of the imports or exports.
- 5 *Anti-dumping duty* means an import surtax applicable where goods dumped and imported into Vietnam cause, or threaten to cause, significant loss to a domestic manufacturing industry or prevent the formation of a domestic manufacturing industry.
- 6 *Anti-subsidy duty* means an import surtax applicable where subsidized goods imported into Vietnam cause, or threaten to cause, significant loss to a domestic manufacturing industry or prevent the formation of a domestic manufacturing industry.

- 7 *Self-defence duty* means an import surtax applicable to goods where the importation of goods into Vietnam beyond the limit causes, or threatens to cause, serious loss to a domestic manufacturing industry or prevents the formation of a domestic manufacturing industry.

CHAPTER 2

Basis for Assessing Duty, Time for Assessing Duty, and Duty Tariffs

Article 5 *Basis for assessing import and export duty on goods subject to the pro rata duty assessment method*

1 The amount of money as import or export duty is determined based on dutiable [assessable] value and the pro rata duty rate of each goods line at the time of duty assessment.

2 Duty rates on exports are specified for each goods line in the Export Duty Tariff.

For goods exported to a country, group of countries or territory with an agreement on preferential export duty within its trading relationship with Vietnam, the provisions of such agreement shall apply to duty rates.

3 Duty rates applicable to imports comprise preferential duty rates, special preferential duty rates and standard [or ordinary] rates, applicable as follows:

(a) Preferential duty rates apply to imports originating from a country, group of countries or territory which applies most favoured nation treatment [to Vietnam] within its trading relationship with Vietnam; and to goods from a non-tariff zone imported onto the domestic market and which satisfy the conditions on origin from a country, group of countries or territory which applies most favoured nation treatment [to Vietnam] within its trading relationship with Vietnam;

(b) Special preferential duty rates apply to imports originating from a country, group of countries or territory with an agreement on special preferential import duty within its trading relationship with Vietnam; and to goods from a non-tariff zone imported onto the domestic market and which satisfy the conditions on origin from a country, group of countries or territory with an agreement on special preferential import duty within its trading relationship with Vietnam;

(c) Standard duty rates apply to imports not within the cases prescribed in sub-clauses (a) and (b) above. The standard duty rate shall be stipulated as 150% of the preferential duty rate for each corresponding goods line. If the preferential duty rate is 0%, the Prime Minister shall rely on article 10 of this Law to decide application of a standard duty rate.

Article 6 *Basis for assessing import and export duty on goods subject to the absolute duty assessment method and combined duty assessment method*

1 The amount of duty applicable by the absolute duty assessment method on imports or exports is determined based on the quantity of actually imported or exported goods and the absolute duty rate levied on one unit of goods at the time of assessing duty.

2 The amount of duty applicable by the combined duty assessment method on imports or exports is determined as the total amount of duty as a percentage plus the amount of absolute duty [payable] in accordance with articles 5.1 and 6.1 respectively of this Law.

Article 7 *Import duty on goods subject to tariff quota*

1 The duty rate or absolute duty rate prescribed in articles 5.3 and 6 respectively of this Law shall apply to imports subject to a tariff quota.

2 Where goods are imported outside the tariff quota, the outside tariff duty rate or absolute duty rate shall be decided by the competent agency prescribed in article 11.1 of this Law.

Article 8 *Dutiable value and time for assessing duty*

- 1 Dutiable value for the purpose of assessing import and export duty is the customs value as stipulated in the *Law on Customs*.
- 2 The time for assessing import and export duty is the time of customs declaration registration.

In the case of imports and exports which are non-dutiable objects or which are duty exempt or subject to tariff quota rates or absolute duty rates but then there is a change in terms of the objects which are non-dutiable, which are duty exempt or subject to tariff quota rates or absolute duty rates in accordance with law, then the time for assessing import and export duty is the time of registration of the new customs declaration.

The law on customs applies to the time for registration of customs declarations.

Article 9 *Time-limit for payment of duty*

- 1 Duty must be paid on imports and exports which are dutiable objects prior to customs clearance or goods release as stipulated in the *Law on Customs*, except in the case prescribed in clause 2 below.

Where a credit institution provides a guarantee for the duty amount payable, customs clearance or goods release shall be permitted, but a late payment charge must be paid [for the period] from the date of customs clearance or goods release to the date of duty payment as prescribed in the *Law on Tax Management*. The maximum guarantee term shall be thirty (30) days as from the date of customs declaration registration.

Where a credit institution has provided a guarantee but on the expiry of the guarantee term the duty payer has failed to pay the duty plus the late payment charge (if any), then the guarantor organization is liable to pay in full the duty plus any late payment charge on behalf of the duty payer.

- 2 Any duty payer entitled to the priority regime pursuant to the *Law on Customs* shall pay duty for customs declarations for which customs clearance or goods release for the month has been made, no later than the tenth (10th) day of the following month. Any duty payer which has not paid duty on expiry of this time-limit must pay the full amount of the duty owing plus a late payment charge in accordance with the *Law on Tax Management*.

Article 10 *Principles for promulgation of Duty Tariffs and duty rates*

- 1 The importation of raw materials and supplies is encouraged with priority to those which the domestic market is unable to supply; and the development of the sectors of high tech, source technologies, energy conservation and environmental protection is also encouraged.
- 2 Compliance with the orientation of socio-economic development of the State, and with commitments on import and export duty in international treaties of which Vietnam is a member.
- 3 Contribution to market stabilization and State budget revenue.
- 4 Simplification and transparency, and facilitating duty payers and administrative reform of tax procedures.
- 5 Application of uniform duty rates to goods of the same nature, composition, utility and technical features; and application of descending import duty rates from the finished product down to raw materials, and of ascending export duty rates from the finished product up to raw materials.²

Article 11 *Authority to promulgate Duty Tariffs and duty rates*

- 1 The Government shall rely on the provisions in article 10 of this Law, on the Export Duty Tariff in accordance with the list of groups of dutiable goods and bracket rates of export duty applicable to each group of goods issued with this Law, and on the preferential tariff committed in the Protocol on Accession to the WTO ratified by the National Assembly and on other international treaties of which

Vietnam is a member, in order to promulgate:

- (a) The Export Duty Tariff; and the Preferential Export Duty Tariff;
 - (b) The Preferential Import Duty Tariff and the Specially Preferential Import Duty Tariff;
 - (c) List of goods and rates of absolute duty, combined duty, and import duty outside the tariff quota.
- 2 In necessary cases, the Government shall make a submission to the Standing Committee of the National Assembly to amend or add to the Export Duty Tariff in accordance with the list of groups of dutiable goods and bracket rates of export duty applicable to each group of goods issued with this Law.
- 3 Chapter 3 of this Law stipulates and applies to the principles and authority for application of anti-dumping duty, anti-subsidy duty and self-defence duty.

CHAPTER 3

Anti-Dumping Duty, Anti-Subsidy Duty and Self-Defence Duty

Article 12 *Anti-dumping duty*

- 1 The conditions for application of an anti-dumping duty are:
- (a) The imports have been dumped into Vietnam and the dumping margin has been verified;
 - (b) The dumping of the goods is the reason causing, or threatening to cause, significant loss to a domestic manufacturing industry or prevention of the formation of a domestic manufacturing industry.
- 2 Principles for application of an anti-dumping duty:
- (a) An anti-dumping duty is only applicable at the necessary and appropriate level aimed at preventing or restricting significant loss to a domestic manufacturing industry;
 - (b) An anti-dumping duty shall only be applied after an investigation has been conducted and application must be based on the investigation conclusions in accordance with law;
 - (c) An anti-dumping duty is only applicable to goods dumped into Vietnam;
 - (d) Application of an anti-dumping duty must not cause loss and damage to domestic socio-economic interests.
- 3 The duration of application of an anti-dumping duty shall not exceed five (5) years from the effective date of the application decision. In necessary cases, an application decision may be extended.

² Allens footnote: So that import of raw materials is subject to lower duty and export of raw materials is subject to higher duty.

Article 13 *Anti-subsidy duty*

- 1 The conditions for application of an anti-subsidy duty are:
 - (a) The imports are identified as being subsidized as prescribed by law;
 - (b) The imports are the reason causing, or threatening to cause, significant loss to a domestic manufacturing industry or prevention of the formation of a domestic manufacturing industry.
- 2 Principles for application of an anti-subsidy duty:
 - (a) An anti-subsidy duty is only applicable at the necessary and appropriate level aimed at preventing or restricting significant loss to a domestic manufacturing industry;
 - (b) An anti-subsidy duty shall only be applied after an investigation has been conducted and application must be based on the investigation conclusions in accordance with law;
 - (c) An anti-subsidy duty is only applicable to subsidized goods imported into Vietnam;
 - (d) Application of an anti-subsidy duty must not cause loss and damage to domestic socio-economic interests.
- 3 The duration of application of an anti-subsidy duty shall not exceed five (5) years from the effective date of the application decision. In necessary cases, an application decision may be extended.

Article 14 *Self-defence duty*

- 1 The conditions for application of a self-defence duty are:
 - (a) The volume, quantity or value of the imports increases suddenly [surges] absolutely or relatively in comparison with the volume, quantity or value of similar goods or of directly competing goods manufactured domestically;
 - (b) The surge in the volume, quantity or value of imports prescribed in sub-clause (a) above causes or threatens to cause, serious loss to a similar manufacturing industry or to directly competing goods manufactured domestically or prevents the formation of a domestic manufacturing industry.
- 2 Principles for application of a self-defence duty:
 - (a) A self-defence duty shall apply within the necessary scope and level aimed at preventing or minimizing serious loss and damage to a domestic manufacturing industry and in order to facilitate such industry to improve its competitiveness;
 - (b) Application of a self-defence duty must be based on an investigation conclusion, except where it is temporarily imposed;
 - (c) A self-defence duty shall be applied on the basis of non-discrimination and irrespective of the origin of the goods.
- 3 The duration of application of a self-defence duty shall not exceed four (4) years including the duration of application of the temporary duty. The duration of application may be extended for the six (6) following years, provided that serious loss and damage or the threat of serious loss and damage to a domestic industry still exists and there is evidence proving that such manufacturing industry is adjusting itself in order to improve its competitiveness.

Article 15 *Application of anti-dumping duty, anti-subsidy duty and self-defence duty*

- 1 The application, change and/or repeal of an anti-dumping duty, anti-subsidy duty and self-defence duty must be implemented in accordance with the provision of this Law and the laws on anti-dumping duty, anti-subsidy duty and self-defence duty respectively.
- 2 Customs declarants must, based on the duty rates and the quantity or value of the goods subject to

the anti-dumping duty, anti-subsidy duty or self-defence duty, declare and pay duty in accordance with the law on tax management.

- 3 The Ministry of Industry and Trade makes decisions on the application of an anti-dumping duty, anti-subsidy duty and self-defence duty.
- 4 The Ministry of Finance regulates the declaration, collection, payment and refund of anti-dumping, anti-subsidy and self-defence duties.
- 5 If the interests of the Socialist Republic of Vietnam under international treaties are infringed or breached, the Government shall, based on [such] international treaties, report to the National Assembly to make a decision on application of other appropriate safeguard taxes.

CHAPTER 4

Exemption from, Reduction of and Refund of Duty

Article 16 *Exemption from duty*

[The following imports and exports are exempt from duty in the following circumstances:]

- 1 Imports and exports of foreign organizations and individuals enjoying diplomatic privileges and immunity in Vietnam at levels consistent with international treaties of which Vietnam is a member; goods within the quantity of duty-free baggage of individuals upon entering or exiting Vietnam; and goods imported for sale in duty-free shops.

- 2 Goods being moveable assets, gifts and donations within the stipulated levels of foreign organizations and individuals given to Vietnamese organizations and individuals, and vice versa.

Moveable assets, gifts or donations with a quantity or value exceeding the level at which duty is exempt shall be subject to payment of duty on such excess, except where the recipient is an agency or organization for which the State Budget guarantees [provides] operational funding and the higher level managing agency permits such receipt; and [goods being gifts or donations] for humanitarian or charitable purposes [are exempt from duty].

- 3 Goods which are purchased and sold or exchanged across borders by border inhabitants on the List of goods and within the levels servicing production and everyday living requirements of border inhabitants.

Goods shall be subject to duty if, within the prescribed levels, they are purchased and/or transported but are not then used for production or consumption of the border inhabitants, and imports and exports of foreign business entities permitted to conduct business at border markets.

- 4 Goods which are exempt from import and export duty pursuant to an international treaty of which Vietnam is a member.

- 5 Goods with a value or with an amount of duty payable which is below the minimum level stipulated in Government regulations.

- 6 Raw materials, supplies and components imported in order to process export products; completed products imported in order to be coupled with processed products; and export processed products.

Export processed products which are produced from domestic raw materials and supplies subject to export duty shall not be exempt from duty with respect to that part being the value of the domestic raw materials and supplies corresponding to their composition of the export product.

Goods which are exported for processing and which are thereafter imported shall be import and export duty exempt on that part being the value of the raw materials and supplies exported and forming composition of the processed product. In the case of goods which are exported for

processing and thereafter imported and which are natural resources and/or minerals and products where the total value of such natural resources and/or minerals plus energy expenses accounts for 51% or more of the cost price of the product, then such goods shall not be duty exempt.

- 7 Raw materials, supplies and components imported for production of export products.
- 8 Goods which are manufactured, processed, recycled or assembled in non-tariff zones without using raw materials or components imported from abroad, upon import onto the domestic market.
- 9 Goods temporarily imported and then re-exported, or goods temporarily exported and then re-imported within a specified period, comprising:
 - (a) Goods temporarily imported for re-export, or goods temporarily exported for re-import for the purpose of holding or participating in trade fairs, exhibitions, goods displays, sports, cultural or artistic or other events; machinery and equipment temporarily imported for re-export for purposes of product testing or research into product development; trade machinery, equipment and apparatus temporarily imported for re-export or temporarily exported for re-import in order to service work within a certain period of time, or in order to service processing for foreign business entities, except for machinery, equipment, tools and transport facilities of organizations and individuals permitted to temporarily import and re-export them to implement an investment project, to carry out construction or installation of works or to service production;
 - (b) Machinery, equipment, components and accessories temporarily imported to replace or repair foreign ships or aircraft, or temporarily exported to replace or repair Vietnamese ships or aircraft overseas; goods temporarily imported for re-export to supply foreign ships anchored in Vietnamese ports or foreign aircraft parked at Vietnamese airports;
 - (c) Goods temporarily imported for re-export or temporarily exported for re-import for purposes of their warranty, repair or replacement;
 - (d) Facilities which are rotated in the form of temporary import for re-export or temporary export for re-import in order to contain imports or exports;
 - (e) Business goods which are temporarily imported for re-export within the time-limit for temporary import and re-export (including any extended time-limit) which a credit institution guarantees or for which a security deposit has been paid corresponding to the amount of import duty on the goods temporarily imported for re-export.
- 10 Goods not for commercial purposes in the following cases: sample goods; photographs, films and models replacing sample goods; and advertising publications in small quantities.
- 11 Goods which are imported in order to form fixed assets of a subject entitled to investment incentives as stipulated by the law on investment, comprising:
 - (a) Machinery and equipment; components, details, separate sections and accessories for complete assembly or for synchronous use with machinery and equipment; and raw materials and supplies used to manufacture machinery and equipment or used to manufacture the components, details, separate sections and accessories of machinery and equipment;
 - (b) Specialized means of transportation of a technological line directly used for the manufacturing activities of the project;
 - (c) Building materials which are not yet able to be produced domestically.
The import duty exemption on imports as prescribed in this clause shall also apply to a new project and to an expanded project.
- 12 Seeds and saplings; animal breeds; and fertilizers and plant protection agents which are not yet able to be produced domestically and which it is necessary to import in accordance with regulations of the competent State administrative authority.

- 13 Raw materials, supplies and components which are not yet able to be produced domestically and which are imported for manufacture by an investment project on the list of specially preferential investment industries and trades or in an area with specially difficult socio-economic conditions as prescribed in the law on investment, and high-tech enterprises, science and technology enterprises and science and technology organizations shall be import duty exempt for a five (5) year period as from the date of commencement of production.

The import duty exemption prescribed in this clause does not apply to investment projects for mining minerals; nor to projects for the manufacture of products with a total value of natural resources and/or minerals plus energy expenses accounting for 51% or more of the cost price of the product; or to projects for the manufacture or trading of goods and services subject to special sales tax in accordance with the *Law on Special Sales Tax*.

- 14 Raw materials, supplies and components which are not yet able to be produced domestically and which are imported for an investment project to produce and/or assemble medical equipment for which research or manufacture is prioritized, shall be exempt from import duty for a five (5) year period as from the date of commencement of production.

- 15 Goods imported in order to support petroleum operations, comprising:

- (a) Machinery, equipment, replacement accessories and specialized means of transportation which are essential for the petroleum operation, including cases of their being temporarily imported for re-export;
- (b) Machinery and equipment; components, details, separate sections and accessories for complete assembly or for synchronous use with machinery and equipment; and raw materials and supplies used to manufacture machinery and equipment or used to manufacture the components, details, separate sections and accessories of machinery and equipment essential for the petroleum operation;
- (c) Materials which are essential for the petroleum operation and which are not yet able to be produced domestically.

- 16 Shipbuilding projects and establishments on the list of preferential [investment] industries and trades as stipulated by law shall be duty exempt on:

- (a) Goods imported to form the fixed assets of the shipbuilding establishment, comprising: machinery and equipment; components, details, separate sections and accessories for complete assembly or for synchronous use with machinery and equipment; raw materials and supplies used to manufacture machinery and equipment or used to manufacture the components, details, separate sections and accessories of machinery and equipment; transport facilities within a technological line directly serving the shipbuilding operation; and building materials not yet able to be produced domestically;
- (b) Imports being machinery, equipment, raw materials, supplies, components and semi-finished products which are not yet able to be produced domestically and which serve the shipbuilding operation;
- (c) Export ships.

- 17 Machinery, equipment, raw materials, supplies, components, sections and accessories imported to serve the operation of printing and coining money.

- 18 Imports being raw materials, supplies and components not yet able to be produced domestically and which are imported to directly serve operations of producing information technology products, digital items and software.

- 19 Imports and exports for environmental protection purposes, comprising:

- (a) Machinery, equipment, facilities, instruments and specialized materials not yet able to be produced

domestically and which are imported for the purposes of gathering, transporting, dealing with and processing waste water, solid waste, gas waste; for environmental monitoring and analysis, for production of recycled energy, for dealing with environmental pollution, and for dealing with environmental incidents;

- (b) Exports produced from waste recycling or processing operations.
- 20 Specialized imports which are not yet able to be produced domestically and which directly serve education.
- 21 Imports being machinery, equipment, components and specialized materials which are unable to be produced domestically, and specialized scientific books and data directly used for scientific research and technological development, for development of technical incubation activities, for science and technology incubation enterprises, and for renovation of technology.
- 22 Specialized imports directly serving national defence and security, of which transportation facilities must be of the type not yet able to be produced domestically.
- 23 Imports and exports serving assurance of social security and for remedying the effect of natural disasters, fire, epidemic or other special cases.
- 24 The Government shall provide detailed regulations for implementation of this article.

Article 17 *Conditions and procedures for exemption of duty*

- 1 Conditions:
 - (a) In the cases prescribed in clauses 11 to 16 inclusive and clause 18 of article 16, the duty payer shall notify the customs office of the duty exempt goods it is proposed to import.
 - (b) The Government shall issue a decision with a list of duty exempt goods in the cases of duty exemption as prescribed in article 16 of this Law where it is necessary to have such a list.
- 2 Procedures for duty exemption shall be implemented in accordance with the provisions of the law on tax management.

Article 18 *Reduction of duty*

- 1 Imports and exports which are damaged or lost in the process of supervision by the customs office, and where such damage or loss is certified by a competent evaluation agency, shall be considered for a reduction of duty.

The level of reduction of duty shall correspond to the ratio of actual loss of the goods. If imports or exports are entirely damaged or lost, then duty is not payable.
- 2 Procedures for reduction of duty shall be implemented in accordance with the provisions of the law on tax management.

Article 19 *Refund of duty*

- 1 Duty shall be refunded in the following cases:
 - (a) The duty payer has already paid import or export duty but in fact there are no goods imported or exported, or the imports or exports are in fact less than the quantity for which duty has been paid;
 - (b) The duty payer has already paid export duty but the exports must be re-imported in which case there shall be a refund of export duty and it is not required to pay import duty;
 - (c) The duty payer has already paid import duty but the imports must be re-exported in which case there shall be a refund of import duty and it is not required to pay export duty;
 - (d) The duty payer has already paid duty on goods imported for the purposes of production and business

but has put such goods into production of export goods and has already exported the products;

- (dd) The duty payer has paid duty on machinery, equipment, tools and/or means of transportation belonging to an organization or individual who was permitted to temporarily import them for re-export, except in a case of leasing such items in order to implement an investment project, to carry out construction or installation of works or to serve manufacture, [the duty shall be refunded] on re-export overseas or on importation into a non-tariff zone.

The amount of the refund of import duty shall be determined on the basis of the residual use value of the goods on re-export calculated in accordance with the period of time that they were used and/or in circulation in Vietnam. There shall be no refund of import duty paid if the use value of the goods has expired.

There shall be no refund of any item of duty below the minimum refundable limit prescribed in Government regulations.

- 2 The goods prescribed in sub-clauses (a), (b) and (c) of clause 1 above shall be entitled to a refund of duty when they have not been used or have not been processed [including processing for other parties].
- 3 Procedures for a refund of duty shall be implemented in accordance with the provisions of the law on tax management.

CHAPTER 5

Implementing Provisions

Article 20 *Effectiveness*

This Law is of full force and effect as from 1 September 2016, and *Law 45 on Import and Export Duties* of year 2005 shall no longer be effective as from the date of effectiveness of this Law.

Article 21 *Transitional provision*

- 1 Any project currently enjoying preferences [or incentives] on import and export duty higher than those prescribed in this Law shall continue to enjoy the incentives at such higher level for the residual period of the project's incentive entitlement; and if the preferences on import and export duty are lower than those prescribed in this Law or if there is no entitlement to such preferences in accordance with this Law then such project shall be entitled to the preferences stipulated in this Law for the residual period of the project's incentive entitlement.
- 2 The provisions of this Law shall apply where raw materials, supplies and components have been imported for the manufacture of export goods but the products have not yet been exported; and to commercial goods temporarily imported for re-export but which have not yet been re-exported and which belong to declarations registered with the customs office prior to the effective date of this Law and on which duty has not yet been paid.

Article 22 *Detailed regulations and implementing guidelines*

The Government shall issue detailed regulations on the articles assigned in this Law and shall also issue implementing guidelines.

This Law was passed by Legislature XIII of the National Assembly of the Socialist Republic of Vietnam at its 11th session on 6 April 2016

Chairman of the National Assembly

NGUYEN SINH HUNG

EXPORT DUTY TARIFF IN ACCORDANCE WITH THE LIST OF GROUPS OF DUTIABLE GOODS AND THE FRAMEWORK [BRACKET] OF EXPORT DUTY RATES APPLICABLE TO EACH SUCH GROUP OF GOODS

(Issued with Law 107 on Import and Export Duty)

No	Goods' Group	Goods' Description	Framework Rate %
1	03.01	Live fish.	0-10
2	03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 in Vietnam's List of imports and exports.	0-10
3	03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 in the above List.	0-10
4	03.04	Fish fillets and other fish meat (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; flour, meal 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; and flour, meal and pellets of crustaceans, fit for human consumption.	0-10
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; and flour, meal 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; and flour, meal and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	0-10
9	07.14	- Manioc (cassava).	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 skin; and coffee substitutes containing coffee in any proportion.	0-5
12	09.02	Tea, whether or not flavoured.	0-5
13	09.04	Pepper of the Piper type; dried or crushed or ground fruit of the Capsicum type or of the Pimenta type.	0-5
14	10.05	Maize (corn).	0-15
15	10.06	Rice in the husk (paddy or rough).	0-15
No	Goods' Group	Goods' Description	Framework Rate %

16	12.11	Various kinds of plants and parts of plants (including seeds and fruit) used primarily for perfume, in pharmacy or for insecticidal, fungicidal or similar purposes, whether fresh or dried, and whether or not cut, crushed or powdered. Including: sandalwood and aloe.	0-25 15-25
17	14.01	Vegetable materials used primarily for plating (such as bamboo, rattan, reeds, rushes, osier, raffia, which have been cleaned, bleached or dyed cereal straw and lime bark).	0-10
18	16.04	- Fish which has been processed or preserved. - Caviar and caviar substitutes prepared from fish egg.	0-2 0-10
19	16.05	Crustaceans, molluscs and other live sea invertebrates, which have been prepared [processed] or preserved.	0-10
20	25.02	Unbaked iron pyrite.	5-30
21	25.03	Sulphur of various types, except for sublimed sulphur, precipitated sulphur or colloidal sulphur.	5-30
22	25.04	Natural graphite.	5-30
23	25.05	Various types of natural sand, whether or not coloured, except for metal-bearing sands prescribed in Chapter 26 of Vietnam's List of imports and exports.	5-30
24	25.06	Quartz (except for natural sand); quartzite, whether or not roughly trimmed or merely cut by sawing or otherwise into rocks or slabs of a rectangular (including square) shape.	5-30
25	25.07	Kaolin and other kaolinic clay, whether or not calcined.	5-30
26	25.08	Other clays (excluding 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 aluminium calcium phosphates and phosphatic chalk. - Apatite.	5-30 10-40
29	25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite) whether or not calcined, except for barium oxide of heading 28.16 in the List referred to above.	5-30
30	25.12	Silicelus fossil meal (for example kieselguhr, tripolite and diatomite) and similar silicelus 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
No	Goods' Group	Goods' Description	Framework Rate %

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 used basically 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 above, 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 shape; and dolomite ramming mix.	5-30
37	25.19	Natural magnesite; fused magnesia; sintered magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxides, whether pure or impure.	5-30
38	25.20	Gypsum; anhydrite; plasters (calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	5-30
39	25.21	Limestone flux; limestone and other calcareous stone of the kind used to manufacture lime or cement.	5-30
40	25.22	Quicklime, slaked lime and hydraulic lime, except for calcium oxide and hydroxide of heading 28.25 in Vietnam's List of imports and exports.	5-30
41	25.24	Asbestos.	5-30
42	25.25	Mica, including splittings; and 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 rectangular shape, and talc.	5-30
44	25.28	Natural borates and concentrates thereof (whether or not calcined), but excluding borate separated from natural brine; natural boric acid containing not more than 85% H ₃ BO ₃ calculated at dry weight.	5-30
45	25.29	Feldspar; leucite; nepheline and nepheline syenite; and fluorspar.	5-30
46	25.30	Minerals substances not specified or included elsewhere.	5-30
47	26.01	Iron ores and concentrates, including baked iron pyrite.	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 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	Aluminium 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

No	Goods' Group	Goods' Description	Framework Rate %
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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 (excluding granulated slag), scalings and other waste from the manufacture of iron and steel.	0-20
66	26.20	Slag, ash and residues (except from the manufacture of iron and steel) containing metals, arsenic or their components.	0-20
67	26.21	Other slag and ash including kalp; ash and residue 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; and retort carbon.	10-45
72	27.09	Petroleum oils and oils obtained from bituminous minerals, in the crude state. In which: crude oil.	0-50 5-50
73	27.10	Various types of petroleum oils.	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 other process, whether or not coloured.	0-40
76	27.13	Petroleum coke, petroleum bitumen and other residue of petroleum oil or of oil from bituminous minerals.	0-40
77	27.14	Bitumen and asphalt in the natural state; bituminous or oil shale and tar sand; asphaltite and asphaltic rock.	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 and cutbacks).	0-40
79	27.16	Electrical energy.	0-40
80	28.04	Hydrogen, rare gases and other non-metals.	0-20
No	Goods' Group	Goods' Description	Framework Rate %
81	28.17	Zinc oxide; and zinc peroxide.	0-20

82	28.18	Artificial corundum, whether or not chemically defined; and aluminium oxide and aluminium 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, and fertilizers produced by mixing or chemical treatment of animal or vegetable products.	0-40
86	31.02	Mineral or chemical fertilizers, being nitrogenous [containing nitrogen].	0-40
87	31.03	Mineral or chemical fertilizers containing phosphate.	0-40
88	31.04	Mineral or chemical fertilizers containing potassium.	0-40
89	31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; and goods of this Chapter in tablets or similar form or in packages of a gross weight up to 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 a mixture of natural products) not specified or included elsewhere [in this List].	0-20
91	40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums in primary forms or in plate, sheet or strip.	0-20
92	41.01	Raw hide and skin 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 skin of sheep or lamb (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 in note 1(c) of this Chapter 41 of the List.	5-25
94	41.03	Other raw hide and skin (fresh or 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 notes 1(b) or 1(c) to the Chapter 41 of the List. - Crocodile skin.	5-25 0-25
95	41.04	Tanned or crust hide and skin of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared or processed.	0-25
96	41.05	Tanned or crust skin of sheep or lamb, without wool on, whether or not split, but not further processed.	0-25
97	41.06	Tanned or crust hide and skin of other animals, without wool or hair on, whether or not split, but not further processed.	0-25
98	41.07	Leather further processed after tanning or crusting, including parchment-dressed leather of bovine or equine animals, without hair on, whether or not split, other than the heading 41.14 in this List.	0-25
No	Goods' Group	Goods' Description	Framework Rate %
99	41.12	Leather further processed after tanning or crusting, including parchment-dressed leather of sheep or lamb, without wool on, whether or not split, other than leather under the heading 41.14 in this List.	0-25

100	41.13	Leather further processed after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather under the heading 41.14 of this List.	0-25
101	41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; and metallised leather.	0-25
102	41.15	Composition leather with a basis of leather or leather fibre, in slab, sheet or strip, whether or not in rolls; parings and other waste of leather or composition leather, unsuitable for manufacture of leather articles; and leather dust, powder and flour.	0-25
103	44.01	- Fuel wood in logs or in billets or in twigs or in faggots or similar forms.	5-25
		- Wood in chips or particles; sawdust and wood waste and scrap whether or not gathered into logs or briquettes or similar forms.	0-25
104	44.02	- Wood charcoal whether or not agglomerated, excluding coconut shell or other charcoal from any sort of fruit skin or shell.	5-25
		- Coconut shell charcoal and charcoal from other fruit skin.	0-25
105	44.03	Wood in rough form, whether or not stripped of its bark or sapwood or whether or not roughly squared.	5-25
106	44.04	Hoopwood; split poles; piles, pickets and stakes of wood, appointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for making walking sticks, umbrellas or tool handles and so on; and chipwood and the like.	5-25
107	44.06	Railway or tramway sleepers (cross-ties) made of wood.	5-25
108	44.07	Wood which has been sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	5-25
109	44.08	Sheets for veneering (including 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 or spliced or end-jointed, of a thickness not exceeding 6 mm.	5-25
110	44.09	Wood (including unassembled pieces for parquet flooring) continuously shaped (grooved, V-jointed, moulded, rounded or the like) along any of its edges, ends or faces, and whether or not planed, sanded or end-jointed.	5-25
111	44.10	Particle board, oriented strand board (OSB) and similar board such as waferboard of wood or other ligneous materials, whether or not agglomerated with resin or other organic binding substance.	0-25
112	44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resin or other organic substance.	0-25
113	44.12	Plywood, veneered panels and similar laminated wood.	0-25
114	44.13	Densified wood in block, plate, strip or profile shape.	0-25
115	44.14	Wooden frames for paintings, photographs, mirrors and so forth.	0-25
No	Goods' Group	Goods' Description	Framework Rate
			%
116	44.15	Packing cases, boxes, crates, drums and similar wooden packings; wooden cable drums; pallets, box pallets and other load boards of wood; and 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, 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; cases of jewellery or cutlery and similar articles of wood; small statutes and other ornaments of wood; and wooden furniture articles not falling within Chapter 94 of this List.	0-25
122	44.21	Other articles of wood.	0-25
123	71.02	Diamonds, whether or not worked, but not mounted or set. Including unworked or simply sawn, cleaved or bruted.	5-40 10-40
124	71.03	Precious stones (including diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (excluding diamonds) and semi-precious stones, temporarily strung for convenience of transport.	5-40
		Including not yet worked or processed or only simply cut or formed into a rough shape.	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; and ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	5-40
		Including not yet worked or processed or only simply cut or formed into a rough shape.	10-40
126	71.05	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 form or in powder form.	5-30
128	71.07	Base metals clad with silver, but not further worked other than semi-manufactured.	0-30
129	71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured form or in powder form.	0-30
130	71.09	Base metals or silver, clad with gold, but not further worked other than semi-manufactured.	0-30
131	71.10	Platinum, unwrought or in semi-manufactured form or in powder form.	0-30
132	71.11	Base metals, silver or gold, clad with platinum, but not further worked other than semi-manufactured.	0-30
No	Goods' Group	Goods' Description	Framework Rate %
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 the kind mainly used to recover 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, pallets or similar forms; iron with a minimum purity by weight of 99.94% in lumps, pallets 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 under the heading 72.03).	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 [unprocessed].	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 in bars, rods and profiles.	5-40
151	74.08	Copper wire.	0-30
152	74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	0-30
153	74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastic or similar backing material), of a thickness (excluding any backing) not exceeding 0.15 mm.	0-30
154	74.11	Copper tubes and pipes.	0-30
155	74.12	Copper tube or pipe fittings (for example couplings, elbows and 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 (except for those under heading 83.05) 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
No	Goods' Group	Goods' Description	Framework Rate %
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 products made of copper.	0-30

160	75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	5-40
161	75.02	Unprocessed (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, strip and foil.	0-30
166	75.07	Nickel tubes, pipes and tube or pipe fittings (for example couplings, elbows and sleeves).	0-30
167	75.08	Other articles or products of nickel.	0-30
168	76.01	Unprocessed (unwrought) aluminium.	5-40
169	76.02	Aluminium waste and scrap.	20-22
170	76.03	Aluminium powders and flakes.	5-40
171	76.04	Aluminium bars, rods and profiles.	5-40
172	76.05	Aluminium wire.	0-30
173	76.06	Aluminium plates, sheets and strip of a thickness exceeding 0.2 mm.	0-30
174	76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastic or similar backing material) of a thickness (excluding any backing) not exceeding 0.2 mm.	0-30
175	76.08	Aluminium tubes and pipes.	0-30
176	76.09	Aluminium tube or pipe fittings (for example couplings, elbows and sleeves).	0-30
177	76.10	Aluminium structures (excluding prefabricated buildings under heading 94.06) and parts of structures such as bridges, bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames, thresholds for doors, balustrades, pillars and columns; and aluminium plates, rods, profiles, tubes and the like prepared for use in structures.	0-30
178	76.11	Various types of aluminium reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas) of a capacity exceeding 300 litres whether or not lined or heat insulated, but not filled with mechanical or thermal equipment.	0-30
179	76.12	Aluminium casks, drums, cans, boxes and similar containers (including ridged or collapsible tubular containers) for any material (other than compressed or liquefied gas) of a capacity not exceeding 300 litres whether or not lined or heat insulated, but not filled with mechanical or thermal equipment.	0-30
180	76.13	All types of aluminium containers for compressed or liquefied gas.	0-30
No	Goods' Group	Goods' Description	Framework Rate %
181	76.14	Stranded wire, cables, plaited bands and the like of aluminium, not electrically insulated.	0-30
182	76.15	Table, kitchen or other household articles and parts thereof of aluminium; pot scourers and scouring or polishing pads, gloves and the like of aluminium; sanitary ware and parts thereof of aluminium.	0-30

183	76.16	Other articles of aluminium.	0-30
184	78.01	Unwrought lead.	5-40
185	78.02	Lead waste and scrap.	20-22
186	78.04	Lead plates, sheets, strip and foil; 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, strip and foil.	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 tin products and articles.	0-30
198	81.01	- Tungsten (wolfram) waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of tungsten.	5-40
		- Tungsten articles and products.	0-30
199	81.02	- Molybdenum waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of molybdenum.	5-40
		- Molybdenum articles and products.	0-30
200	81.03	- Tantalum waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of tantalum.	5-40
		- Tantalum articles and products.	0-30
201	81.04	- Magnesium waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of magnesium.	5-40
		- Magnesium articles and products.	0-30
No	Goods' Group	Goods' Description	Framework Rate %
202	81.05	- Cobalt waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of cobalt.	5-40
		- Cobalt articles and products.	0-30
203	81.06	- Bismuth waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of bismuth.	5-40
		- Bismuth articles and products.	0-30
		- Cadmium waste and scrap.	20-22

204	81.07	- Ordinary metallic semi-finished products made of cadmium.	5-40
		- Cadmium articles and products.	0-30
205	81.08	- Titanium waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of titanium.	5-40
		- Titanium articles and products.	0-30
206	81.09	- Zirconium waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of zirconium.	5-40
		- Zirconium articles and products.	0-30
207	81.10	- Antimony waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of antimony.	5-40
		- Antimony articles and products.	0-30
208	81.11	- Manganese waste and scrap.	20-22
		- Ordinary metallic semi-finished products made of manganese.	5-40
		- Manganese articles and products.	0-30
209	81.12	- Waste and scrap of beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.	20-22
		- Ordinary metallic semi-finished products from beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.	5-40
		- All products made from beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.	0-30
210	81.13	- Waste and scrap from metallic pottery (cermets).	20-22
		- Ordinary metallic semi-finished products of pottery.	5-40
		- Other metallic pottery or earthenware articles.	0-30
211		Raw materials, materials and semi-finished products not specified above with the value of natural resources and/or minerals plus energy expenses accounting for 51% more of the cost price of the product.	5-20