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Vietnam

IMPORT TARIFF AMENDMENT

1999

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Report Highlights: This report presents recent changes in the Vietnam import duty schedule. Tables of the relevant agricultural chapters are provided.

Includes PSD changes: No
Includes Trade Matrix: No
Unscheduled Report
Hanoi [VM1], VM

TABLE OF CONTENTS

EXECUTIVE SUMMARY	Page 1 of 3
CHAPTER II : Meat & Edible Meat Offal	Page 1 of 3
CHAPTER VIII : Edible Fruit & Nuts; Peel or Citrus Fruit or Melons	Page 2 of 3
CHAPTER XV :Animal or Veg. fats and oils and their cleavage products; prepared edible fats; Animal or Vegetable Waxes	Page 2 of 3
CHAPTER XXII :Beverages, Spirits and Vinegar	Page 3 of 3

EXECUTIVE SUMMARY

Vietnam has once again adjusted its tariff schedule. On Nov.11, 1999 the Finance Deputy Minister, Mr. Phan Van Trong, signed Decree No.139/1999/QD/BTC amending the Vietnam import duty schedule of some commodities in Chapters 2, 8, 15, 22, 29, 30, 34,35, 38,39, 40, 48,56, 59, 70, 72, 73, 74, 84, 85, 87, 90 and 96. The report presents new import tariffs of some agricultural commodities in Chapters 2, 8 15 and 22 that became effective on December1, 1999.

In most cases the adjustments were upward, and may reflect GVN efforts to make tariffs out of non-tariff barriers per World Bank prescription. Chapter II adjustments on pork, from 20 percent to 30 percent, indicate the GVN's interest in protecting this important segment of the livestock sector. Increases in selected tropical and temperate fruits in Chapter VIII, from 30 percent to 40 percent, may reflect an interest in setting uniformly higher rates for fruit. In Chapter 15, the GVN lowered the duty on tung oil from 40 percent to 10 percent. A few categories of Chapter XXII were lowered from 100 percent to 80 percent, and probably reflect concessions on inputs to local manufacturers spirits products.

CHAPTER II: Meat & Edible Meat Offal

Code	Products	1999's	New
Number		pref. rate	Import tariff
		(%)	(%)
0203	Raw, cold or frozen pork; Fresh or chilled		
	- Fresh or chilled		
0203.11.00	-- Carcases and half carcases	20	30
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	20	30
0203.19.00	-- Other	20	30
	- Frozen		
0203.21.00	-- Carcases and half carcases	20	30
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	20	30

0203.29.00	-- Other	20	30
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CHAPTER VIII: Edible Fruit & Nuts; Peel or Citrus Fruit or Melons

Code	Products	1999	New
Number		pref.rate	Import tariff
		(%)	(%)
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
0804.10.00	- Dates	30	40
0804.20.00	- Figs	30	40
0804.30.00	- Pineapples	30	40
0804.40.00	- Avocados	30	40
0804.50.00	- Guavas, mangoes and mangosteens		

**CHAPTER XV: Animal or Veg. fats and oils and their cleavage products; prepared edible fats;
Animal or Vegetable Waxes**

Code	Products	1999's	New
Number		prefe. rate	Import Tariff
		(%)	(%)
1515	Other condense vegetable oils or fat (including JOJOBA) and other elements, whether refined or not but its chemical composition is not changed		
	- Linseed oils and its fractions		
1515.11.00	-- Crude oil	5	5
1515.19.00	-- Other	10	10
	- Corn oil and its compositions		
1515.21.00	-- Crude oil	5	5
1515.29	-- Other	10	
1515.29.10	--- The composition of corn-seed oil, not refined one	5	5
1515.29.90	--- Other	40	40
1515.30	- Castor oil and its fractions		
1515.30.10	-- Crude oil	5	5
1515.30.90	-- Other	10	10
1515.40	- Tung oil and its fractions		
1515.40.10	-- Crude oil	5	5
1515.40.20	-- The composition of Tung-oil, not refined one	5	5
1515.40.90	-- Other	40	10
1515.50	- Sesame oil and its fractions		
1515.50.10	-- Crude oil	5	5
1515.50.20	-- The composition of sesame oil, not refined one	5	5

1515.50.90	-- Other	40	40
1515.60	- JOJOBA oil and its fractions		
1515.60.10	-- Crude oil	5	5
1515.60.20	-- The composition of JOJOBA oil, not refined one	5	5
1515.60.90	-- Other	40	40
1515.90	- Other		
1515.90.10	-- Crude oil	5	5
1515.90.20	-- Components of refined oil	5	5
1515.90.90	-- Others	40	40

CHAPTER XXII: Beverages, Spirits and Vinegar

Code	Products	1999's	New
Number		pref.rate	Import Tariff
		(%)	(%)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
2208.20	- Spirits obtained by distilling grape wine or grape mare -- Brandy (for example: cognac)	100	100
2208.20.10	--- Products used for making wine	100	80
2208.20.11	--- In bottle	100	100
2208.20.19	--- Other	100	100
2208.30	- Whiskies	100	100
2208.30.10	-- Products used for making whiskies	100	80
2208.40	- Rum and rum made of molasses	100	100
2208.40.10	-- Products used for making rum	100	80
2208.50	- Gin and savine wine	100	100
2208.50.10	-- Products used for making gin and savine wine	100	80
2208.60	- Vodka	100	100
2208.60.10	-- Products used for making vodka	100	80
2208.70	- Liqueurs and cordinals	100	100
2208.70.10	-- Products used for making liqueurs and cordials	100	80
2208.90	- Others	100	100
2208.90.10	-- Rice spirits	100	100
2208.90.90	-- Others	100	100

References: The Vietnam Preferential Tax Tariff (promulgated in conjunction with the Decree No.1802/1999/QD/BTC dated Dec.11, 1998 and the Decree No.139/1999/QD/BTC signed by the MoF Deputy Minister Phan Van Trong on Nov.11, 1999.