



Foreign Agricultural Service

**GAIN Report**

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## **Vietnam**

### **FAIRS Product Specific**

### **Import Tariff Amendment**

## **2002**

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**U.S. Embassy**

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**Report Highlights:** Vietnam's Preferential Import Tariffs of some agricultural commodities including wheat, cheese, vegetable oils are amended. Import tax charged on wheat is raised to 5% from 0% while cheese will enjoy a slight tax reduction at 20% from the previous rate of 30%.

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

## Report summary

The Decree No 137/2001/QD-BTC was signed by the Finance Deputy Minister Vu Van Ninh on Dec. 18, 2001, to amend preferential import tariffs of some agricultural commodities in chapter 4, 10, 15, 17, 19, 21.

Sub-headings are added to several ag. items in chapter 9, 10, 15, 17, 19 and 21 whether or not the tariff changed.

From January 15, 2002 wheat importers no longer enjoy import tax exemption on importing wheat as the new rate is set at 5% (see chapter 10). Preferential import tariffs charged on some vegetable oil products (see chapter 15) and preparation of cereals (see chapter 19) are also increased by about 10%. Import duty imposed on importing milk product (cheese) are slightly reduced to 20% from previous rate of 30% (see chapter 4%).

### Chapter IV

#### Milk and Dairy Products; Bird's Eggs; Natural Honey; Edible Products of Animal Origins; Not Elsewhere Specified or Included.

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
0403	Fresh milk without butter, frozen milk and cream, yaourt, kephir and other		
	yaourt, or acidified milk and cream whether condense or not, added sugar		
	cocoa or fruit flavor		
0403.10	-Yogurt		
0403.10.10	--Not containing added flavour, fruit, nuts or cocoa	30	30
0403.10.90	-- Other	30	30
0403.90	- Other		
0403.90.10	--Not containing added flavour, fruit, nuts or cocoa	30	30
0403.90.90	-- Other	30	30
0406	Cheese and curd		
0406.10.10	- Fresh cheese (including whey cheese), not fermented	30	20
0406.20	- Grated or powdered cheese, of all kinds		
0406.20.10	--Packed with weight more than 20kg	30	20
0406.20.90	-- Others	30	20
0406.30.00	--Processed cheese, not grated or powdered	30	20
0406.40.00	--Blue-veined cheese	30	20
0406.90.00	--Other cheese	30	20

**Chapter V**  
**Products of Animal Origin, not Elsewhere Specified Included**

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated		
	with acid or degelatinised; powder and waste of these products.		
0506.10.00	- Ossein and bones treated with acid	5	5
0506.90.00	- Other	5	5

**Chapter VII**  
**Edible Vegetables and Certain Roots and Tubers**

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
0712.20.00	- Onions	30	30
0712.30.00	- Mushroom and truffles	30	30
0712.90.00	- Others and mixtures of vegetables	30	30

**Chapter IX**  
**Coffee, Tea, Mate and Spices**

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
0901	Coffee, whether or not roasted or decaffeinated; coffee husk and skin; coffee substitutes containing coffee in any proportion		
	- Coffee, not roasted		
0901.11	--Not decaffeinated	20	
0901.11.10	---Arabica WIB or Robusta OIB		20
0901.11.90	---Others		20
0901.12	--Decaffeinated	20	
0901.12.10	---Arabica WIB or Robusta OIB		20
0901.12.90	---Others		20
	- Coffee, roasted		
0901.21	--Not decaffeinated	50	
0901.21.10	---Not grinded		50
0901.21.20	---Grinded		50

0910.22	--Decaffeinated	50	
0901.22.10	---Not grinded		50
0901.22.20	---Grinded		50
0901.90.00	-Others	50	50

### Chapter X Cereals

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
1001	Wheat and the mixture of wheat with meslin		
1001.10.00	- Durum wheat	0	5
1001.90	- Others	0	
	--For human consumption		
1001.90.11	---Mixture of wheat with meslin		0
1001.90.19	---Others		5
	--Others		
1001.90.91	---Mixture of wheat with meslin		0
1001.90.99	---Other		5

### Chapter XV

#### Animal or Veg. fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.1&15, 2002
1511	Palm oils and its fractions, whether or not refined, but not chemically modified		
1511.10	- Crude oil	5	5
1511.90	- Other		
1511.90.10	-- For making shortening (Palm stearin under condensed form)	30	30
1511.90.90	-- Other	40	50
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified		
	-COCONUT (COPRA) OIL AND ITS FRACTIONS:		
1513.11.00	-- Crude oil	5	5
1513.19	-- Others		
1513.19.10	--- Refined	40	50
1513.19.20	--- Not refined	5	5
1513.19.90	---Others	40	50

	-PALM KERNEL OR BABASSU OIL AND THEIR FRACTIONS		
1513.21.00	-- Crude oil	5	5
1513.29	-- Others		
1513.29.10	--- Refined	40	40
1513.29.20	--- Not refined	5	5
1513.29.90	---Others	40	40

*Note: The new Preferential Tariff rates of the heading 1511 and 1513 are effective from Jan.15 and Jan.1, 2002 respectively.*

### Chapter XVII Sugar and Sugar Confectionary

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
1704	Sugar confectionary (including white chocolate), not containing cacao		
1704.10.00	-Chewing gum, whether or not sugar+coated	50	50
1704.90	-Others	50	
1704.90.10	--Medical sugar confectionary		20
1704.90.20	--White chocolate		50
1704.90.90	--Other		50

### Chapter XIX Preparation of Cereals, Flour, Starch or Milk; Pastry cooks' Products

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included;		
	food preparations of good heading 'to 0404, not containing cocoa or containing less than 5% by weight of cacao calculated on a totally defatted basis, not elsewhere specified or included.		
1901.10	- Preparations for infant use, put up for retail sale		
1901.10.10	--Malt extracts	30	30
	-- The goods for headings No.0401 to 0404		
1901.10.21	---Medical nutritious products		10
1901.10.29	---Other		30
1901.10.30	--from soybean flour		50
	--Other	30	
1901.10.91	---For malnutrition children		50

1901.10.92	---Other, medical nutritious products		10
1901.10.93	---Other, containing cacao		50
1901.10.99	---Other		
1901.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared of the headings 1905	50	
1901.20.10	--Malt extract or starch not containing cacao		50
1901.20.20	--Malt extracts or starch containing cacao		50
1901.20.30	--other, not containing cacao		50
1901.90	- Other	30	
	-Food products for children, unpacked for retail		
1901.90.11	-- Good of heading from 0401 to 0404		30
1901.90.12	--For malnutrition children		40
1901.90.13	--Other, medical nutritious products		10
1901.90.19	--Other		40
1901.90.20	--Malt extract		30
	-- Good of heading from 0401 to 0404		
1901.90.31	--Medical nutritious products		10
1901.90.32	--Other, not containing cacao		30
1901.90.33	--Other, containing cacao		30
	--Other products made from soybean		
1901.90.41	---under the form of powder		50
1901.90.49	--- under other form	50	50
	--Other		
1901.90.51	---Medical nutritious products		10
1901.90.52	---Other, not containing cacao		50
1901.90.53	---Other, containing cacao		50
1904	Prepared food obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked and other otherwise prepared not elsewhere specified or included.		
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	30	50
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixture of unroasted		
	cereal flakes and roasted cereal flakes or swelled cereals	30	50
1904.90.00	- Other	30	50

## Chapter XXI

### Miscellaneous Edible Preparations

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate (%) Effective from Jan.15, 2002
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead ( but not including vaccines of heading No.3002); prepared baking powders.		
2102.10	- Active yeast		
2102.10.10	-- Brewery yeast	5	20
2102.10.90	-- Other	5	5
2102.20.00	- Inactive yeast; other single-cell micro-organisms, dead	5	5
2102.30.00	- Prepared baking powder	5	5
2103	Sauces and preparation thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
2103.10.00	- Soya sauce	50	50
2103.20.00	- Tomato ketchup and other tomato sauces	50	50
2103.30.00	- Mustard flour and meal and prepared mustard	50	50
2103.90	- Other		
2103.90.10	-- Mosodium glutamate	50	50
2103.90.20	-- Seasonings	50	50
2103.90.30	-- Fish souse	50	50
2103.90.90	-- Other	50	50
2106	Food preparations not elsewhere specified or included		
2106.10.00	- Proteins concentrates and textured protein substances	10	10
2106.90	- Other		
2106.90.10	-- Preparations extracted from ginseng for the manufacture of ginseng tea or other beverages containing ginseng	15	30
2106.90.20	-- Preparations for making jelly	30	30
2106.90.30	--Chemical mixture of food or nutritious flavors used in food industry		20
2106.90.40	--Medical nutritious products		10
2106.90.90	-- Other	30	30

Reference: Decree No.137/2001/QD-BTC signed by Deputy Finance Minister Vu Van Ninh on Dec.18, 2001