

**DECREE No. 151/2004/ND-CP OF AUGUST 5, 2004 AMENDING THE IMPORT TAX RATES OF A NUMBER OF COMMODITIES ON VIETNAM'S 2003-2006 LIST OF COMMODITIES AND THEIR TAX RATES FOR THE IMPLEMENTATION OF THE AGREEMENT ON COMMON EFFECTIVE PREFERENTIAL TARIFFS (CEPT) OF THE ASEAN COUNTRIES, ISSUED TOGETHER WITH THE GOVERNMENT'S DECREE No. 78/2003/ND-CP OF JULY 1, 2003**

THE GOVERNMENT

*Pursuant to the December 25, 2001 Law on Organization of the Government;*

*Pursuant to the December 26, 1991 [Law on Import Tax and Export Tax](#), which was amended and supplemented by the July 5, 1993 Law Amending and Supplementing a Number of Articles of the Law on Import Tax and Export Tax and the May 20, 1998 Law Amending and Supplementing a Number of Articles of the Law on Import Tax and Export Tax;*

Pursuant to Resolution No 292/NQ-UBTVQH9 of November 8, 1995 of the National Assembly Standing Committee on Vietnam's program on import tax reduction for the implementation of the Agreement on Common Effective Preferential Tariffs (CEPT) of the ASEAN countries;

At the proposals of the Minister of Finance, the Minister of Industry and the Minister of Construction,

DECREES:

**Article 1.-** To amend the import tax rates of a number of commodities on Vietnam's 2003-2006 List of commodities and their tax rates for the implementation of the Agreement on Common Effective Preferential Tariffs (CEPT) of the ASEAN countries, which was issued together with the Government's Decree No. 78/2003/ND-CP of July 1, 2003 (see list enclosed herewith).

**Article 2.-** This Decree takes effect 15 days after its publication in the Official Gazette.

**Article 3.-** The Ministry of Finance shall have to guide the implementation of this Decree.

**Article 4.-** The ministers, the heads of the ministerial-level agencies, the heads of the agencies attached to the Government and the presidents of the provincial/municipal People's Committees shall have to implement this Decree.

On behalf of the Government  
Prime Minister  
*PHAN VAN KHAI*

**LIST OF A NUMBER OF COMMODITIES ON VIETNAM'S 2003-2006 LIST OF COMMODITIES AND THEIR TAX RATES FOR THE IMPLEMENTATION OF THE AGREEMENT ON COMMON EFFECTIVE PREFERENTIAL TARIFFS (CEPT) OF THE ASEAN COUNTRIES AND THEIR AMENDED IMPORT TAX RATES**

*(Issued together with the Government's Decree No. 151/2004/ND-CP of August 5, 2004)*

Code			Description	CEPT tax rate		
				2004	2005	2006
2523			Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not colored or in the form of clinkers			
2523	10		- Cement clinkers:			
2523	10	10	- - For white cements	15	10	5
2523	10	90	- - Other	15	10	5
			- Portland cement:			
2523	21	00	- - White cement, whether or not artificially colored	20	20	5
2523	29		- - Other:			
2523	29	10	- - - Colored cement	20	20	5
2523	29	90	- - - Other	20	20	5
2523	30	00	- Aluminous cement	20	20	5
2523	90	00	- Other hydraulic cement	20	20	5
2917			Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated,			

			sulphonated, nitrated or nitrosated derivatives			
			- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917	11	00	- - Oxalic acid, its salts and esters	0	0	0
2917	12		- - Adipic acid, its salts and esters:			
2917	12	10	- - - Dioctyl adipate (DOA)	5	5	5
2917	12	90	- - - Other	0	0	0
2917	13	00	- - Azelaic acid, sebacic acid, their salts and esters	0	0	0
2917	14	00	- - Maleic anhydride	0	0	0
2917	19	00	- - Other	0	0	0
2917	20	00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives	0	0	0
			- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917	31	00	- - Dibutyl orthphthalates	10	5	5
2917	32	00	- - Dioctyl orthphthalates	10	5	5
2917	33	00	- - Dinonyl or didecyl orthphthalates	10	5	5
2917	34	00	-- - Other esters of orthphthalatic acids	10	5	5
2917	35	00	-- - Phthalic anhydride	0	0	0
2917	36	00	-- - Terephthalic acid and its salts	0	0	0
2917	37	00	-- - Dimethyl terephthalate	0	0	0
2917	39		-- - Other:			
2917	39	10	- - - Trioctyltrimellitate (TOTM)	5	5	5
2917	39	20	- - - Other phthalic plasticizers and esters of phthalic anhydride	0	0	0

2917	39	90	- - - Other	0	0	0
3904			Polymers of vinyl chloride or of other halogenated olefins, in primary forms			
3904	10		- Poly (vinyl chloride), not mixed with any other substances:			
3904	10	10	- - PVC homopolymers, suspension type	5	5	5
3904	10	20	- - PVC resin emulsion process in powder form	0	0	0
			- - Granules:			
3904	10	31	- - - Used in the manufacture of telephonic or electric wire	5	5	5
3904	10	39	- - Other	5	5	5
3904	10	40	- - Other, in powder form	5	5	5
3904	10	90	- - Other	0	0	0
			- Other polymers (vinyl chloride):			
3904	21		- - Non-plasticised:			
3904	21	10	- - - In powder form	5	5	5
			- - - Granules:			
3904	21	21	- - - - Used in the manufacture of telephonic or electric wire	5	5	5
3904	21	29	- - - - Other	5	5	5
3904	21	30	- - Liquids or pastes	0	0	0
3904	21	90	- - Other forms	0	0	0
3904	22		- - Plasticised:			
3904	22	10	- - In powder form	5	5	5
			- - Granules:			
3904	22	21	- - - - Used in the manufacture of telephonic or electric wire	5	5	5
3904	22	29	- - - - Other	5	5	5
3904	22	30	- - Liquids or pastes	0	0	0
3904	22	90	- - Other forms	0	0	0

3904	30		- Vinyl chloride-vinyl acetate copolymers:			
3904	30	10	- - In powder form	3	3	3
			- - Granules:			
3904	30	21	- - - Used in the manufacture of telephonic or electric wire	5	5	5
3904	30	29	- - - Other	5	5	5
3904	30	90	- - Other	0	0	0
3904	40		- Other vinyl chloride copolymers:			
3904	40	10	- - In powder form	3	3	3
			- - Granules:			
3904	40	21	- - - Used in the manufacture of telephonic or electric wire	5	5	5
3904	40	29	- - - Other	5	5	5
3904	40	90	- - Other	0	0	0
3904	50		- Vinylidene chloride polymers:			
3904	50	10	- - In powder form	3	3	3
3904	50	20	- - Granules	5	5	5
3904	50	30	- - Liquids or pastes	0	0	0
3904	50	90	- - Other	0	0	0
			- Fluoro-polymers:			
3904	61		- - Polytetrafluoroethylene:			
3904	61	10	- - In powder form	3	3	3
3904	61	20	- - Granules	5	5	5
3904	61	90	- - Other	0	0	0
3904	69		- - Other:			
3904	69	10	- - In powder form	3	3	3
3904	69	20	- - Granules	5	5	5
3904	69	90	- - Other	0	0	0
3904	90		- Other:			
3904	90	10	- - In powder form	3	3	3
3904	90	20	- - Granules	5	5	5

3904	90	90	-- Other	0	0	0
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**THE END**