

DECREE No. 99/2004/ND-CP OF FEBRUARY 25, 2004 PROMULGATING VIETNAM'S 2004-2008 LIST OF GOODS AND THEIR IMPORT TAX RATES FOR IMPLEMENTATION OF THE EARLY HARVEST PROGRAM OF THE FRAME-WORK AGREEMENT ON ASEAN-CHINA COMPREHENSIVE ECONOMIC COOPERATION

THE GOVERNMENT

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

Pursuant to the current [Law on Export Tax and Import Tax](#);

Pursuant to the Framework Agreement on ASEAN-China comprehensive economic cooperation, approved by the President of the Socialist Republic of Vietnam in Decision No. 890/2003/QD-CTN of November 26, 2003;

At the proposal of the Minister of Finance,

DECREES:

Article 1.- To promulgate together with this Decree Vietnam's 2004-2008 list of goods and their import tax rates for implementation of the Early Harvest Program of the Framework Agreement on ASEAN-China comprehensive economic cooperation.

Article 2.- This Decree takes effect as from January 1, 2004.

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

The ministers, the heads of the ministerial-level agencies, the heads of the agencies attached to the Government and the presidents of the People's Committees of the provinces and centrally-run cities shall have to implement this Decree.

On behalf of the Government
Prime Minister
PHAN VAN KHAI

VIETNAM'S LIST OF GOODS AND THEIR IMPORT TAX RATES PARTICIPATING IN THE EARLY HARVEST PROGRAM OF THE FRAMEWORK AGREEMENT ON ASEAN – CHINA COMPREHENSIVE ECONOMIC COOPERATION

(Promulgated together with the Government's Decree No. 99/2004/ND-CP of February 25,

2004)

Code			Description of goods	MFN tax rate (%)	EHP tax reduction roadmap				
					2004	2004	2004	2004	2004

SI

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

01

Chapter 1

Live animals

0101 **Live horses, asses, mules and hinnies**

0101 10 00 - Pure-bred breeding animals 0 0 0 0 0 0

0101 90 - Other:

0101 90 10 - - Race horses 5 5 5 5 3 0

0101 90 20 - - Other horses 5 5 5 5 3 0

0101 90 90 - - Other 5 5 5 5 3 0

0102 Live bovine animals

0102 10 00 - Pure-bred breeding animals 0 0 0 0 0 0

0102 90 - Other:

0102 90 10 - - Oxen 5 5 5 5 3 0

0102 90 20 - - Buffaloes 5 5 5 5 3 0

0102 90 90 - - Other 5 5 5 5 3 0

0103 Live swine

0103 10 00 - Pure-bred breeding animals 0 0 0 0 0 0

- Other:

0103 91 00 -- Weighing less than 50 kg 5 5 5 5 3 0

0103 92 00 -- Weighing 50 kg or more 5 5 5 5 3 0

0104 Live sheep and goats

0104 10 - Sheep:

0104 10 10 -- Pure-bred breeding 0 0 0 0 0 0

0104 10 90 -- Other 5 5 5 5 3 0

0104 20 - Goats:

0104 20 10 -- Pure-bred breeding animals 0 0 0 0 0 0

0104 20 90 -- Other 5 5 5 5 3 0

0105 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls

- Weighing not more than 185 g:

0105 11 -- Fowls of the species Gallus domesticus:

0105 11 10 --- Breeding fowls 0 0 0 0 0 0

0105 12 -- Turkeys:

0105 12 10 --- Breeding turkeys 0 0 0 0 0 0

0105 12 90 --- Other 5 5 5 5 3 0

0105 19 -- Other:

0105 19 10 --- Breeding ducklings 0 0 0 0 0 0

0105 19 20 --- Other ducklings 5 5 5 5 3 0

0105 19 30 --- Breeding goslings 0 0 0 0 0 0

0105 19 40 --- Other goslings 5 5 5 5 3 0

0105 19 50 --- Breeding guinea fowls 0 0 0 0 0 0

0105 19 90 --- Other 5 5 5 5 3 0

- Other:

0105	92		-- Fowls of the species Gallus domesticus, weighing not more than 2,000 g:							
0105	92	10	--- Breeding fowls	0	0	0	0	0	0	0
0105	93		-- Fowls of the species Gallus domesticus, weighing more than 2,000 g:							
0105	93	10	--- Breeding fowls	0	0	0	0	0	0	0
0105	99		-- Other:							
0105	99	10	--- Breeding ducks	0	0	0	0	0	0	0
0105	99	30	--- Breeding geese, turkeys and guinea fowls	0	0	0	0	0	0	0
0106			Other live animals							
			- Mammals:							
0106	11	00	-- Primates	5	5	5	5	3	0	
0106	12	00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5	5	5	5	3	0	
0106	19	00	-- Other	5	5	5	5	3	0	
0106	20	00	- Reptiles (including snakes and turtles)	5	5	5	5	3	0	
			- Birds:							
0106	31	00	-- Birds of prey	5	5	5	5	3	0	
0106	32	00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5	5	5	5	3	0	
0106	39	00	-- Other	5	5	5	5	3	0	
0106	90		- Other:							
0106	90	10	-- For human consumption	5	5	5	5	3	0	
0106	90	90	-- Other	5	5	5	5	3	0	

02

Chapter 2

Meat and edible meat offal

0201 Meat of bovine animals, fresh or chilled

0201	10	00	- Carcasses and half-carcasses	20	10	10	5	5	0
0201	20	00	- Other cuts with bone in	20	10	10	5	5	0
0201	30	00	- Boneless	20	10	10	5	5	0

0202 Meat of bovine animals, frozen

0202	10	00	- Carcasses and half-carcasses	20	10	10	5	5	0
0202	20	00	- Other cuts with bone in	20	10	10	5	5	0
0202	30	00	- Boneless	20	10	10	5	5	0

0203 Meat of swine, fresh, chilled or frozen

- Fresh or chilled:

0203	11	00	-- Carcasses and half-carcasses		30	20	15	10	5	0
0203	12	00	-- Hams, shoulders and cuts thereof, with bone in	30	20	15	10	5	0	
0203	19	00	-- Other	30	20	15	10	5	0	

- Frozen:

0203	21	00	-- Carcasses and half carcasses	30	20	15	10	5	0	
0203	22	00	-- Hams, shoulders and cuts thereof, with bone in		30	20	15	10	5	0
0203	29	00	-- Other	30	20	15	10	5	0	

0204 Meat of sheep or goats, fresh, chilled or frozen

0204	10	00	- Carcasses and half-carcasses of lamb, fresh or chilled		20	10	10	5	5	0
			- Other meat of sheep, fresh or chilled:							
0204	21	00	-- Carcasses and half-carcasses		20	10	10	5	5	0
0204	22	00	-- Other cuts with bone in	20	10	10	5	5	0	
0204	23	00	-- Boneless	20	10	10	5	5	0	
0204	30	00	- Carcasses and half-carcasses of lamb, frozen	20	10	10	5	5	0	

			- Other meat of sheep, frozen:								
0204	41	00	-- Carcasses and half-carcasses		20	10	10	5	5	0	
0204	42	00	-- Other cuts with bone in	20		10	10	5	5	0	
0204	43	00	-- Boneless	20		10	10	5	5	0	
0204	50	00	- Meat of goats	20		10	10	5	5	0	
0205	00	00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		20		10	10	5	5	0
0206			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen								
0206	10	00	- Of bovine animals, fresh or chilled	20		10	10	5	5	0	
			- Of bovine animals, frozen:								
0206	21	00	-- Tongues	20		10	10	5	5	0	
0206	22	00	-- Livers	20		10	10	5	5	0	
0206	29	00	-- Other	20		10	10	5	5	0	
0206	30	00	- Of swine, fresh or chilled	20		10	10	5	5	0	
			- Of swine, frozen:								
0206	41	00	-- Livers	20		10	10	5	5	0	
0206	49	00	-- Other	20		10	10	5	5	0	
0206	80	00	- Other, fresh or chilled	20		10	10	5	5	0	
0206	90	00	- Other, frozen	20		10	10	5	5	0	
0207			Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen								
			- Of fowls of the species Gallus Domesticus:								
0207	14		-- Cuts, and offal, frozen:								
			- Of turkeys:								
0207	24	00	-- Not cut in pieces, fresh or chilled	20		10	10	5	5	0	

0207	25	00	-- Not cut in pieces, frozen	20	10	10	5	5	0
0207	27		-- Cuts, and offal, frozen:						
			-- Of duck, geese or guinea fowls:						
0207	32		-- Not cut in pieces, fresh or chilled:						
0207	32	10	-- Of duck	20	10	10	5	5	0
0207	32	20	-- Of geese or guinea fowls	20	10	10	5	5	0
0207	33		-- Not cut in pieces, frozen	20	10	10	5	5	0
0207	33	10	-- Of duck	20	10	10	5	5	0
0207	33	20	-- Of geese or guinea fowls	20	10	10	5	5	0
0207	34	00	-- Fatty livers, fresh or chilled	20	10	10	5	5	0
0207	35	00	-- Other, fresh or chilled	20	10	10	5	5	0
0207	36		-- Other, frozen:						
0207	36	10	-- Fatty livers	20	10	10	5	5	0
0207	36	20	-- Cuts of duck	20	10	10	5	5	0
0207	36	30	-- Cuts of geese or guinea fowls	20	10	10	5	5	0
0208			Other meat and edible meat by-products, fresh, chilled or frozen						
0208	10	00	-- Of rabbits or hares	20	10	10	5	5	0
0208	20	00	-- Frog legs	20	10	10	5	5	0
0208	30	00	-- Of Primates	20	10	10	5	5	0
0208	40	00	-- Of whale, dolphin (mammal of Cetaceans), of manatee and dugong (mammal of sirenians)	20	10	10	5	5	0
0208	50	00	-- Of reptiles (including snakes and turtles)	20	10	10	5	5	0
0208	90	00	-- Other	20	10	10	5	5	0

0209	00	00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracte, fresh, chilled, frozen, salted, in brine, dried or smoked	20	10	10	5	5	0
0210			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal						
			- Meat of swine:						
0210	11	00	-- Hams, shoulders and cuts thereof, with bone in	20	10	10	5	5	0
0210	12	00	-- Bellies (streaky) and cuts thereof	20	10	10	5	5	0
0210	19		-- Other:						
0210	19	10	--- Bacon	20	10	10	5	5	0
0210	19	20	--- Ham, boneless	20	10	10	5	5	0
0210	19	90	--- Other	20	10	10	5	5	0
0210	20	00	- Meat of bovine animals	20	10	10	5	5	0
			- Other, including edible flours and meals of meat and meat offal:						
0210	91	00	-- Of primates	20	10	10	5	5	0
0210	92	00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20	10	10	5	5	0
0210	93	00	-- Of reptiles (including snakes and turtles)	20	10	10	5	5	0
0210	99		-- Other:						
0210	99	10	--- Freeze dried chicken dice	20	10	10	5	5	0
0210	99	20	--- Dried pork skin	20	10	10	5	5	0
0210	99	90	--- Other	20	10	10	5	5	0

03

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

0301			Live fish						
0301	10		- Ornamental fish:						
0301	10	10	-- Fish fry	30	20	15	10	5	0
0301	10	20	-- Other, marine fish	30	20	15	10	5	0
0301	10	30	-- Other, freshwater fish	30	20	15	10	5	0
			- Other live fish:						
0301	91	00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	30	20	15	10	5	0
0301	92	00	-- Eels (<i>Anguilla</i> spp.)	30	20	15	10	5	0
0301	93		-- Carp:						
0301	93	10	--- Carp breeder	0	0	0	0	0	0
0301	93	90	--- Other	30	20	15	10	5	0
0301	99		-- Other:						
			--- Milkfish or lapu lapu fry:						
0301	99	11	---- For breeding	0	0	0	0	0	0
0301	99	19	---- Other	30	20	15	10	5	0
			--- Other fish fry:						
0301	99	21	---- For breeding	0	0	0	0	0	0
0301	99	29	---- Other	30	20	15	10	5	0
0301	99	30	--- Other marine fish	30	20	15	10	5	0
0301	99	40	--- Other fresh water fish	30	20	15	10	5	0
0302			Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04						
			- Salmonidae, excluding livers and roes:						

0302	11	00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	30	20	15	10	5	0
0302	12	00	-- Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus</i> <i>gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus</i> <i>masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	20	15	10	5	0
0302	19	00	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	30	20	15	10	5	0
0302	21	00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	30	20	15	10	5	0
0302	22	00	-- Plaice (<i>Pleuronectes platessa</i>)	30	20	15	10	5	0
0302	23	00	-- Sole (<i>Solea</i> spp)	30	20	15	10	5	0
0302	29	00	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynus (Katsuwonus) pelamis</i>), excluding livers and roes:	30	20	15	10	5	0
0302	31	00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	30	20	15	10	5	0
0302	32	00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	30	20	15	10	5	0
0302	33	00	-- Skipjack or stripe-bellied bonito	30	20	15	10	5	0
0302	34	00	-- Bigeye tunas (<i>Thunnus obesus</i>)	30	20	15	10	5	0
0302	35	00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	30	20	15	10	5	0
0302	36	00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30	20	15	10	5	0
0302	39	00	-- Other	30	20	15	10	5	0

0302	40	00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	30	20	15	10	5	0
0302	50	00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	30	20	15	10	5	0
			- Other fish, excluding livers and roes:						
0302	61	00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), <i>Sardinella</i> (<i>Sardinella</i> spp.), brisling or sprats (<i>Spattus sprattus</i>)	30	20	15	10	5	0
0302	62	00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	30	20	15	10	5	0
0302	63	00	-- Coalfish (<i>Pollachius virens</i>)	30	20	15	10	5	0
0302	64	00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	30	20	15	10	5	0
0302	65	00	-- Dogfish and other sharks	30	20	15	10	5	0
0302	66	00	-- Eels (<i>Anguilla</i> spp.)	30	20	15	10	5	0
0302	69		-- Other:						
0302	69	10	--- Marine fish	30	20	15	10	5	0
0302	69	20	--- Freshwater fish	30	20	15	10	5	0
0302	70	00	- Livers and roes	30	20	15	10	5	0

0303 Fish, frozen, excluding fish fillets and other fish meat of heading 03.04

- Pacific Salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus*

masou, and *Oncorhynchus rhodurus*), excluding livers
and roes:

0303	11	00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	30	20	15	10	5	0	
0303	19	00	-- Other	30	20	15	10	5	0	
			- Other salmonidae, excluding livers and roes:							
0303	21	00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	30	20	15	10	5	0	
0303	22	00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	20	15	10	5	0	
0303	29	00	-- Other:	30	20	15	10	5	0	
			- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solaidae</i> , <i>Scoph thalmidae</i> and <i>Citharidae</i>), excluding livers and roes							
0303	31	00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus stenolepis</i>)		30	20	15	10	5	0
0303	32	00	-- Plaice (<i>Pleuronectes platessa</i>)	30	20	15	10	5	0	
0303	33	00	-- Sole (<i>Solea</i> spp.)	30	20	15	10	5	0	
0303	39	00	-- Other	30	20	15	10	5	0	
			- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:							
0303	41	00	-- Albacore or longfinned tunas (<i>Thunnus allalunga</i>)	30	20	15	10	5	0	
0303	42	00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	30	20	15	10	5	0	
0303	43	00	-- Skipjack or stripe-bellied bonito	30	20	15	10	5	0	
0303	44	00	-- Bigeye tunas (<i>Thunnus obesus</i>)	30	20	15	10	5	0	
0303	45	00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	30	20	15	10	5	0	

0303	46	00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30	20	15	10	5	0	
0303	49	00	-- Other	30		20	15	10	5	0
0303	50	00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	30		20	15	10	5	0
0303	60	00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	30		20	15	10	5	0
			- Other fish, excluding livers and roes:							
0303	71	00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	30		20	15	10	5	0
0303	72	00	-- Haddock (<i>Melanogrammus aeglefinus</i>)		30	20	15	10	5	0
0303	73	00	-- Coalfish (<i>Pollachius virens</i>)	30		20	15	10	5	0
0303	74	00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	30		20	15	10	5	0
0303	75	00	-- Dogfish and other sharks	30		20	15	10	5	0
0303	76	00	-- Eels (<i>Anguilla</i> spp.)	30		20	15	10	5	0
0303	77	00	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	30		20	15	10	5	0
0303	78	00	-- Hake (<i>Merluccius</i> spp. <i>Urophycis</i> spp.)		30	20	15	10	5	0
0303	79		-- Other:							
0303	79	10	--- Marine fish	30		20	15	10	5	0
0303	79	20	--- Freshwater fish	30		20	15	10	5	0
0303	80		- Livers and roes:							
0303	80	10	-- Livers	30		20	15	10	5	0
0303	80	20	-- Roes	30		20	15	10	5	0
0304			Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen							

0304	10	00	- Fresh or chilled	30	20	15	10	5	0
0304	20	00	- Frozen fillets	30	20	15	10	5	0
0304	90	00	- Other	30	20	15	10	5	0
0305			Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption						
0305	10	00	- Flours, meals and pellets of fish, fit for human consumption	30	20	15	10	5	0
0305	20	00	- Livers and roes of fish, dried, smoked, salted or in brine	30	20	15	10	5	0
0305	30	00	- Fish fillets, dried, salted or in brine but not smoked	30	20	15	10	5	0
			- Smoked fish, including fillets:						
0305	41	00	-- Pacific Salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	20	15	10	5	0
0305	42	00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	20	15	10	5	0
0305	49	00	-- Other	30	20	15	10	5	0
			- Dried fish, whether or not salted but not smoked:						
0305	51	00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30	20	15	10	5	0
0305	59		-- Other:						
0305	59	10	--- Sharks' fins	30	20	15	10	5	0
0305	59	90	--- Other	30	20	15	10	5	0
			- Fish, salted but not dried or smoked and fish in brine:						
0305	61	00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	20	15	10	5	0

0305	62	00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	30	20	15	10	5	0
0305	63	00	-- Anchovies (Engrulis spp.)	30	20	15	10	5	0
0305	69	00	-- Other	30	20	15	10	5	0
0306			Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption						
			- Frozen:						
0306	11	00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	30	20	15	10	5	0
0306	12	00	-- Lobsters (Homarus spp.)	30	20	15	10	5	0
0306	13	00	-- Shrimps and prawns	30	20	15	10	5	0
0306	14	00	-- Crabs	30	20	15	10	5	0
0306	19	00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	20	15	10	5	0
			- Not frozen:						
0306	21		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):						
0306	21	10	--- Breeder	0	0	0	0	0	0
0306	21	20	--- Other, live	30	20	15	10	5	0
0306	21	30	--- Fresh or chilled	30	20	15	10	5	0
0306	21	90	--- Other	30	20	15	10	5	0
0306	22		-- Lobsters (Homarus spp.):						
0306	22	10	--- Breeder	0	0	0	0	0	0

0306	22	20	--- Other, live	30	20	15	10	5	0
0306	22	30	--- Fresh or chilled	30	20	15	10	5	0
0306	22	40	--- Dried	30	20	15	10	5	0
0306	22	90	--- Other	30	20	15	10	5	0
0306	23		-- Shrimps and prawns:						
0306	23	10	--- Breeder	0	0	0	0	0	0
0306	23	20	--- Other, live	30	20	15	10	5	0
0306	23	30	--- Fresh or chilled	30	20	15	10	5	0
0306	23	40	--- Dried	30	20	15	10	5	0
0306	23	90	--- Other	30	20	15	10	5	0
0306	24		-- Crabs:						
0306	24	10	--- Live	30	20	15	10	5	0
0306	24	20	--- Fresh or chilled	30	20	15	10	5	0
0306	24	90	--- Other	30	20	15	10	5	0
0306	29		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:						
0306	29	10	--- Live	30	20	15	10	5	0
0306	29	20	--- Fresh or chilled	30	20	15	10	5	0
0306	29	90	--- Other	30	20	15	10	5	0
0307			Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption						
0307	10		- Oysters:						
0307	10	10	-- Live	30	20	15	10	5	0

0307	10	20	-- Fresh, chilled or frozen	30	20	15	10	5	0
0307	10	30	-- Dried, salted or in brine	30	20	15	10	5	0
			- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:						
0307	21		-- Live, fresh or chilled:	30	20	15	10	5	0
0307	21	10	--- Live	30	20	15	10	5	0
0307	21	20	--- Fresh or chilled	30	20	15	10	5	0
0307	29		-- Other:						
0307	29	10	--- Frozen	30	20	15	10	5	0
0307	29	20	--- Dried, salted or in brine	30	20	15	10	5	0
			- Mussels (Mytilus spp., Perna spp.):						
0307	31		-- Live, fresh or chilled:						
0307	31	10	--- Live	30	20	15	10	5	0
0307	31	20	--- Fresh or chilled	30	20	15	10	5	0
0307	39		-- Other:						
0307	39	10	--- Frozen	30	20	15	10	5	0
0307	39	20	--- Dried, salted or in brine	30	20	15	10	5	0
			- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepioida spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):						
0307	41		-- Live, fresh or chilled:						
0307	41	10	--- Live	30	20	15	10	5	0
0307	41	20	--- Fresh or chilled	30	20	15	10	5	0
0307	49		-- Other:						
0307	49	10	--- Frozen	30	20	15	10	5	0
0307	49	20	--- Dried, salted or in brine	30	20	15	10	5	0

- Octopus (Octopus spp.):

0307	51		-- Live, fresh or chilled:							
0307	51	10	--- Live	30	20	15	10	5	0	
0307	51	20	--- Fresh or chilled	30	20	15	10	5	0	
0307	59		-- Other:							
0307	59	10	--- Frozen	30	20	15	10	5	0	
0307	59	20	--- Dried, salted or in brine	30	20	15	10	5	0	
0307	60		- Snails, other than sea snails:							
0307	60	10	-- Live	30	20	15	10	5	0	
0307	60	20	-- Fresh, chilled or frozen	30	20	15	10	5	0	
0307	60	30	-- Dried, salted or in brine	30	20	15	10	5	0	
			- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:							
0307	91		-- Live, fresh or chilled:							
0307	91	10	--- Live	30	20	15	10	5	0	
0307	91	20	--- Fresh or chilled	30	20	15	10	5	0	
0307	99		-- Other:							
0307	99	10	--- Frozen	30	20	15	10	5	0	
0307	99	20	--- Beche-de-mer (trepang), dried, salted or in brine	30	20	15	10	5	0	
0307	99	90	--- Other	30	20	15	10	5	0	

04

Chapter 4

**Dairy produce; birds' eggs; natural honey;
edible products of animal origin, not elsewhere
specified or included**

**0401 Milk and cream, not concentrated nor containing
added sugar or other sweetening matter**

0401	10	00	- Of a fat content, by weight, not exceeding 1%	20	10	10	5	5	0
0401	20	00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	20	10	10	5	5	0
0401	30	00	- Of a fat content, by weight, exceeding 6%	20	10	10	5	5	0
0402			Milk and cream, concentrated or containing added sugar or other sweetening matter						
0402	10		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: - - Fit for human consumption:						
0402	10	11	- - - Not containing added sugar or other sweetening matter, in powder form	10	5	5	5	3	0
0402	10	12	- - - Not containing added sugar or other sweetening matter, in other form	15	10	10	5	5	0
0402	10	13	- - - Other, in powder form	30	20	15	10	5	0
0402	10	19	- - - Other, in other form - - Other:	30	20	15	10	5	0
0402	10	21	- - - Not containing added sugar or other sweetening matter, in powder form	10	5	5	5	3	0
0402	10	22	- - - Not containing added sugar or other sweetening matter, in other form	15	10	10	5	5	0
0402	10	23	- - - Other, in powder form	30	20	15	10	5	0
0402	10	29	- - - Other, in other form - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	30	20	15	10	5	0
0402	21		- - Not containing added sugar or other sweetening matter:						
0402	21	10	- - - In powder form	15	10	10	5	5	0
0402	21	90	- - - In other form	15	10	10	5	5	0

0402	29		-- Other:							
0402	29	10	--- In powder form	30	20	15	10	5	0	
0402	29	90	--- In other form	30	20	15	10	5	0	
			- Other:							
0402	91	00	-- Not containing added sugar or other sweetening matter	15	10	10	5	5	0	
0402	99	00	-- Other	30	20	15	10	5	0	
0403			Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa							
0403	10		- Yogurt:							
			-- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:							
0403	10	11	--- In liquid form, including condensed form	30	20	15	10	5	0	
0403	10	19	--- Other	30	20	15	10	5	0	
			-- Other:							
0403	10	91	--- In condensed form	30	20	15	10	5	0	
0403	10	99	--- Other	30	20	15	10	5	0	
0403	90		- Other:							
0403	90	10	-- Buttermilk	30	20	15	10	5	0	
0403	90	90	-- Other	30	20	15	10	5	0	
0404			Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included							

0404	10		- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:							
			- - Fit for human consumption:							
0404	10	11	--- Whey	20	10	10	5	5	0	
0404	10	19	--- Other	30	20	15	10	5	0	
			- - Fit for animal feeding:							
0404	10	91	--- Whey	20	10	10	5	5	0	
0404	10	99	--- Other	30	20	15	10	5	0	
0404	90		- Other:							
0404	90	10	- - Concentrated, sweetened, with added preservative, or in hermetically sealed cans	30	20	15	10	5	0	
0404	90	90	- - Other	30	20	15	10	5	0	
0405			Butter and other fats and oils derived from milk; dairy spreads							
0405	10	00	- Butter	20	10	10	5	5	0	
0405	20	00	- Dairy spreads	20	10	10	5	5	0	
0405	90		- Other:							
0405	90	10	- - Anhydrous butterfat	5	5	5	5	5	0	
0405	90	20	- - Butter oil	5	5	5	5	5	0	
0405	90	30	- - Ghee	20	10	10	5	5	0	
0405	90	90	- - Other	20	10	10	5	5	0	
0406			Cheese and curd							
0406	10	00	- Fresh (unripened or uncured) cheese including whey cheese, and curd	20	10	10	5	5	0	
0406	20		- Grated or powdered cheese, of all kinds:							
0406	20	10	- - In packages of a gross weight exceeding 20 kg	20	10	10	5	5	0	
0406	20	90	- - Other	20	10	10	5	5	0	

0406	30	00	- Processed cheese, not grated or powdered	20	10	10	5	5	0
0406	40	00	- Blue-veined cheese	20	10	10	5	5	0
0406	90	00	- Other cheese	20	10	10	5	5	0

0407 Birds' eggs, in shell, fresh, preserved or cooked

- For hatching:

- Other:

0408 Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter

- Egg yolks:

0408	11	00	-- Dried	20	10	10	5	5	0
0408	19	00	-- Other	20	10	10	5	5	0
			- Other:						
0408	91	00	-- Dried	20	10	10	5	5	0
0408	99	00	-- Other	20	10	10	5	5	0

0409	00	00	Natural honey	20	10	10	5	5	0
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0410 Edible products of animal origin, not elsewhere specified or included

0410	00	10	- Birds' nests	20	10	10	5	5	0
0410	00	90	- Other	20	10	10	5	5	0

05 Chapter 5

Products of animal origin, not elsewhere specified or included

0501	00	00	Human hair, unworked, whether or not washed or scoured; waste of human hair	5	5	5	5	3	0
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0502			Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles or hair							
0502	10	00	- Pigs', hogs' or boars' bristles and hair and waste thereof	5	5	5	5	3	0	
0502	90	00	- Other	5	5	5	5	3	0	
0503	00	00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5	5	5	5	3	0	
0504	00	00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked.	5	5	5	5	3	0	
0505			Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers							
0505	10		- Feathers of a kind used for stuffing; down:							
0505	10	10	-- Duck feathers	5	5	5	5	3	0	
0505	10	90	-- Other	5	5	5	5	3	0	
0505	90		- Other:							
0505	90	10	-- Duck feathers	5	5	5	5	3	0	
0505	90	90	-- Other	5	5	5	5	3	0	
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	5	5	3	0	
0506	90	00	- Other	5	5	5	5	3	0	

0507			Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products							
0507	10		- Ivory; ivory powder and waste:							
0507	10	10	- - Rhinoceros horns; ivory powder and waste	5	5	5	5	3	0	
0507	10	90	- - Other		5	5	5	5	3	0
0507	90		- Other:							
0507	90	10	- - Horns, antlers, hooves, nails, claws and beaks	5	5	5	5	3	0	
0507	90	20	- - Tortoise-shell	5	5	5	5	3	0	
0507	90	90	- - Other	5	5	5	5	3	0	
0508			Coral and similar materials unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, un-worked or simply prepared but not cut to shape, powder and waste thereof							
0508	00	10	- Coral and similar material	5	5	5	5	3	0	
0508	00	20	- Shells of molluscs, crustaceans or echinoderms	5	5	5	5	3	0	
0508	00	90	- Other		5	5	5	5	3	0
0509	00	00	Natural sponges of animal origin	5	5	5	5	3	0	
0510			Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved							
0510	00	10	- Cantharides	0	0	0	0	0	0	
0510	00	20	- Musk	0	0	0	0	0	0	

0510	00	90	- Other	0	0	0	0	0	0
0511			Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption						
0511	10	00	- Bovine semen	0	0	0	0	0	0
			- Other:						
0511	91		-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	20	10	10	5	5	0
0511	91	10	--- Dead animals of Chapter 3	5	5	5	5	3	0
0511	91	20	--- Roes	5	5	5	5	3	0
0511	91	30	--- Artemia eggs (brine shrimp eggs)	5	5	5	5	3	0
0511	91	40	--- Fish bladders	5	5	5	5	3	0
0511	91	90	--- Other	5	5	5	5	3	0
0511	99		-- Other:						
			--- Domestic animal semen:						
0511	99	11	---- Of swine, sheep or goats	0	0	0	0	0	0
0511	99	19	---- Other	0	0	0	0	0	0
0511	99	20	--- Silk worm eggs	0	0	0	0	0	0
0511	99	90	--- Other	5	5	5	5	3	0

SII

Section II

VEGETABLE PRODUCTS

06

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

0601			Bulbs, tubers, tuberous roots, corms, crowns and rhizomes,dormant, in growth or in flower, chicory plants and roots other than roots of heading 1212							
0601	10	00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	0	0	0	0	0	0
0601	20		- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:							
0601	20	10	-- Chicory plants	0	0	0	0	0	0	0
0601	20	20	-- Chicory roots	0	0	0	0	0	0	0
0601	20	90	-- Other	0	0	0	0	0	0	0
0602			Other live plants (including their roots), cuttings and slips; mushroom spawn							
0602	10		- Unrooted cuttings and slips							
0602	10	10	-- Orchid cuttings and slips	0	0	0	0	0	0	0
0602	10	20	-- Rubber-tree branches	0	0	0	0	0	0	0
0602	10	90	-- Other	0	0	0	0	0	0	0
0602	20	00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0	0	0	0	0	0	0
0602	30	00	- Rhododendrons and azaleas, grafted or not	0	0	0	0	0	0	0
0602	40	00	- Roses, grafted or not	0	0	0	0	0	0	0
0602	90		- Other	0	0	0	0	0	0	0
0602	90	10	-- Orchid cuttings and slips, rooted	0	0	0	0	0	0	0
0602	90	20	-- Orchid seedlings	0	0	0	0	0	0	0
0602	90	30	-- Hydrophytic plants	0	0	0	0	0	0	0
0602	90	40	-- Rubber-tree stock shoots	0	0	0	0	0	0	0
0602	90	50	-- Rubber seedlings	0	0	0	0	0	0	0
0602	90	60	-- Rubber-tree dead-wood shoots	0	0	0	0	0	0	0

0602	90	90	- Other	0	0	0	0	0	0
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0603 **Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared**

0603	10		- Fresh:						
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0603	10	10	- - Orchids	40	20	15	10	5	0
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0603	10	90	- - Other	40	20	15	10	5	0
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0603	90	00	- Other	40	20	15	10	5	0
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0604 **Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared**

0604	10	00	- Mosses and lichens	40	20	15	10	5	0
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- Other:

0604	91	00	- Fresh	40	20	15	10	5	0
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0604	99	00	- - Other	40	20	15	10	5	0
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07

Chapter 7

Edible vegetables and certain roots and tubers

0701 **Potatoes, fresh or chilled**

0701	10	00	- Seed	0	0	0	0	0	0
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0701	90	00	- Other	30	20	15	10	5	0
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0702	00	00	Tomatoes, fresh or chilled.	30	20	15	10	5	0
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0703 **Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled**

0703	10		- Onions and shallots:						
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- - Onions:

0703	10	11	--- Bulbs for propagation	0	0	0	0	0	0
0703	10	19	--- Other	30	20	15	10	5	0
			- - Shallots:						
0703	10	21	--- Bulbs for propagation	0	0	0	0	0	0
0703	10	29	--- Other	30	20	15	10	5	0
0703	20		- Garlic:						
0703	20	10	- - Bulbs for propagation	0	0	0	0	0	0
0703	20	90	- - Other	30	20	15	10	5	0
0703	90		- Leeks and other alliaceous vegetables:						
0703	90	10	- - Bulbs for propagation	0	0	0	0	0	0
0703	90	90	- - Other	30	20	15	10	5	0
0704			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled						
0704	10		- Cauliflowers and headed broccoli:						
0704	10	10	- - Cauliflowers	30	20	15	10	5	0
0704	10	20	- - Headed broccoli	30	20	15	10	5	0
0704	20	00	- Brussels sprouts	30	20	15	10	5	0
0704	90		- Other:						
0704	90	10	- - Cabbages	30	20	15	10	5	0
0704	90	90	- - Other	30	20	15	10	5	0
0705			Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled						
			- Lettuce:						
0705	11	00	- - Cabbage lettuce (head lettuce)	30	20	15	10	5	0
0705	19	00	- - Other	30	20	15	10	5	0
			- Chicory:						

0705	21	00	- - Witloof chicory (Cichorium intybus var. foliosum)	30	20	15	10	5	0
0705	29	00	- - Other	30	20	15	10	5	0
0706			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled						
0706	10		- Carrots and turnips:						
0706	10	10	- - Carrots	30	20	15	10	5	0
0706	10	20	- - Turnips	30	20	15	10	5	0
0706	90	00	- Other	30	20	15	10	5	0
0707	00	00	Cucumbers and gherkins, fresh or chilled	30	20	15	10	5	0
0708			Leguminous vegetables, shelled or unshelled, fresh or chilled						
0708	10	00	- Peas (Pisum sativum)	30	20	15	10	5	0
0708	20	00	- Beans (Vigna spp., Phaseolus spp.)	30	20	15	10	5	0
0708	90	00	- Other leguminous vegetables	30	20	15	10	5	0
0709			Other vegetables, fresh or chilled						
0709	10	00	- Globe artichokes	30	20	15	10	5	0
0709	20	00	- Asparagus	30	20	15	10	5	0
0709	30	00	- Aubergines (egg-plants)	30	20	15	10	5	0
0709	40	00	- Celery other than celeriac	30	20	15	10	5	0
			- Mushrooms and truffles:						
0709	51	00	- - Mushrooms of the genus Agaricus	30	20	15	10	5	0
0709	52	00	- - Truffles	30	20	15	10	5	0
0709	59	00	- - Other	30	20	15	10	5	0
0709	60		- Fruits of the genus Capsicum or of the genus Pimenta:						
0709	60	10	- - Chillies, other than giant chillies	30	20	15	10	5	0
0709	60	90	- - Other	30	20	15	10	5	0

0709	70	00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	20	15	10	5	0
0709	90	00	- Other	30	20	15	10	5	0
0710			Vegetables (uncooked or cooked by steaming or boiling in water), frozen						
0710	10	00	- Potatoes	30	20	15	10	5	0
			- Leguminous vegetables, shelled or unshelled:						
0710	21	00	-- Peas (Pisum sativum)	30	20	15	10	5	0
0710	22	00	-- Beans (Vigna spp., Phaseolus spp.)	30	20	15	10	5	0
0710	29	00	-- Other	30	20	15	10	5	0
0710	30	00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30	20	15	10	5	0
0710	40	00	- Sweet corn	30	20	15	10	5	0
0710	80	00	- Other vegetables	30	20	15	10	5	0
0710	90	00	- Mixtures of vegetables	30	20	15	10	5	0
0711			Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption						
0711	20		- Olives:						
0711	20	10	-- Preserved by sulphur dioxide gas	30	20	15	10	5	0
0711	20	90	-- Other	30	20	15	10	5	0
0711	30		- Capers:						
0711	30	10	-- Preserved by sulphur dioxide gas	30	20	15	10	5	0
0711	30	90	-- Other	30	20	15	10	5	0
0711	40		- Cucumbers and gherkins:						
0711	40	10	-- Preserved by sulphur dioxide gas	30	20	15	10	5	0

0711	40	90	-- Other	30	20	15	10	5	0
			- Mushrooms and truffles:						
0711	51	00	-- Mushrooms of the genus Agaricus	30	20	15	10	5	0
0711	59	00	-- Other	30	20	15	10	5	0
0711	90		- Other vegetables; mixtures of vegetables:						
0711	90	10	-- Sweet corn	30	20	15	10	5	0
0711	90	20	-- Chillies	30	20	15	10	5	0
0711	90	30	-- Onions, preserved by sulphur dioxide gas	30	20	15	10	5	0
0711	90	40	-- Onions, preserved other than by sulphur dioxide gas	30	20	15	10	5	0
0711	90	50	-- Other, preserved by sulphur dioxide gas	30	20	15	10	5	0
0711	90	90	-- Other	30	20	15	10	5	0
0712			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared						
0712	20	00	- Onions	30	20	15	10	5	0
			- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:						
0712	31	00	-- Mushrooms of the genus Agaricus	30	20	15	10	5	0
0712	32	00	-- Wood ears (Auricularia spp.)	30	20	15	10	5	0
0712	33	00	-- Jelly fungi (Tremella spp.)	30	20	15	10	5	0
0712	39		-- Other:						
0712	39	10	--- Truffles	30	20	15	10	5	0
0712	39	20	--- Shiitake (dong-gu)	30	20	15	10	5	0
0712	39	90	--- Other	30	20	15	10	5	0
0712	90	00	- Other vegetables; mixture of vegetables	30	20	15	10	5	0
0713			Dried leguminous vegetables, shelled, whether or not skinned or split						

0713	10		- Peas (<i>Pisum sativum</i>):							
0713	10	10	-- For sowing	0	0	0	0	0	0	0
0713	10	90	-- Other	30	20	15	10	5	0	0
0713	20		- Chickpeas (<i>garbanzos</i>):							
0713	20	10	-- For sowing	0	0	0	0	0	0	0
0713	20	90	-- Other	30	20	15	10	5	0	0
			- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):							
0713	31		-- Beans of the species <i>Vigna mungo</i> (L.) Herper or <i>Vigna radiata</i> (L.) Wilczek:							
0713	31	10	--- For sowing	0	0	0	0	0	0	0
0713	31	90	--- Other	30	20	15	10	5	0	0
0713	32		-- Small red beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):							
0713	32	10	--- For sowing	0	0	0	0	0	0	0
0713	32	90	--- Other	30	20	15	10	5	0	0
0713	33		-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):							
0713	33	10	--- For sowing	0	0	0	0	0	0	0
0713	33	90	--- Other	30	20	15	10	5	0	0
0713	39		-- Other:							
0713	39	10	--- For sowing	0	0	0	0	0	0	0
0713	39	90	--- Other	30	20	15	10	5	0	0
0713	40		-- Lentils:							
0713	40	10	-- For sowing	0	0	0	0	0	0	0
0713	40	90	-- Other	30	20	15	10	5	0	0
0713	50		- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):							
0713	50	10	-- For sowing	0	0	0	0	0	0	0

0713	50	90	-- Other	30	20	15	10	5	0
0713	90		- Other:						
0713	90	10	-- For sowing	0	0	0	0	0	0
0713	90	90	-- Other	30	20	15	10	5	0
0714			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith						
0714	10		- Manioc (cassava):						
0714	10	10	-- Sliced or in the form of pellets	10	5	5	5	3	0
0714	10	90	-- Other	10	5	5	5	3	0
0714	20	00	- Sweet potatoes	10	5	5	5	3	0
0714	90		- Other:						
0714	90	10	-- Sago pith	10	5	5	5	3	0
0714	90	90	-- Other	10	5	5	5	3	0

08

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

0801			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled						
			- Coconuts:						
0801	11	00	-- Desiccated	40	20	15	10	5	0
0801	19	00	-- Other	40	20	15	10	5	0
			- Brazil nuts:						
0801	21	00	-- In shell	40	20	15	10	5	0
0801	22	00	-- Shelled	40	20	15	10	5	0
			- Cashew nuts:						

0801	31	00	-- In shell	30	20	15	10	5	0
0801	32	00	-- Shelled	40	20	15	10	5	0
0802			Other nuts, fresh or dried, whether or not shelled or peeled						
			- Almonds:						
0802	11	00	-- In shell	40	20	15	10	5	0
0802	12	00	-- Shelled	40	20	15	10	5	0
			- Hazelnuts or filberts (Corylus spp.):						
0802	21	00	-- In shell	40	20	15	10	5	0
0802	22	00	-- Shelled	40	20	15	10	5	0
			- Walnuts:						
0802	31	00	-- In shell	40	20	15	10	5	0
0802	32	00	-- Shelled	40	20	15	10	5	0
0802	40	00	- Chestnuts (Castanea spp.)	40	20	15	10	5	0
0802	50	00	- Pistachios	40	20	15	10	5	0
0802	90		- Other:						
0802	90	10	-- Areca nuts (betel nuts)	40	20	15	10	5	0
0802	90	90	-- Other	40	20	15	10	5	0
0803	00	00	Bananas, including plantains, fresh or dried.	40	20	15	10	5	0
0804			Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried						
0804	10	00	- Dates	40	20	15	10	5	0
0804	20	00	- Figs	40	20	15	10	5	0
0804	30	00	- Pineapples	40	20	15	10	5	0
0804	40	00	- Avocados	40	20	15	10	5	0
0804	50	00	- Guavas, mangoes and mangosteens	40	20	15	10	5	0

0805			Citrus fruit, fresh or dried							
0805	10	00	- Oranges	40	20	15	10	5	0	
0805	20	00	- Mandarines (including satsumas; clementines and similar citrus hybrids)	40	20	15	10	5	0	
0806			Grapes, fresh or dried							
0806	10	00	- Fresh	40	20	15	10	5	0	
0806	20	00	- Dried	40	20	15	10	5	0	
0807			Melons (including watermelons) and papaws (papayas), fresh							
			- Melons (including watermelons):							
0807	11	00	- - Watermelons	40	20	15	10	5	0	
0807	19	00	- - Other	40	20	15	10	5	0	
0807	20	00	- Papaws (papayas)	40	20	15	10	5	0	
0808			Apples, pears and quinces, fresh							
0808	10	00	- Apples	40	20	15	10	5	0	
0808	20	00	- Pears and quinces	40	20	15	10	5	0	
0809			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh							
0809	10	00	- Apricots	40	20	15	10	5	0	
0809	20	00	- Cherries	40	20	15	10	5	0	
0809	30	00	- Peaches, including nectarines	40	20	15	10	5	0	
0809	40	00	- Plums and sloes	40	20	15	10	5	0	
0810			Other fruit, fresh							
0810	10	00	- Strawberries	40	20	15	10	5	0	
0810	20	00	- Raspberries, blackberries, mulberries and loganberries	40	20	15	10	5	0	
0810	30	00	- Black, white or red currants and gooseberries	40	20	15	10	5	0	0

0810	40	00	- Cranberries, bilberries and other fruits of the genus Vaccinium	40	20	15	10	5	0
0810	50	00	- Kiwifruit	40	20	15	10	5	0
0810	60	00	- Durians	40	20	15	10	5	0
0810	90		- Other:						
0810	90	10	- - Longans	40	20	15	10	5	0
0810	90	20	- - Lychees	40	20	15	10	5	0
0810	90	90	- - Other	40	20	15	10	5	0
0811			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter						
0811	10	00	- Strawberries	40	20	15	10	5	0
0811	20	00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40	20	15	10	5	0
0811	90	00	- Other	40	20	15	10	5	0
0812			Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption						
0812	10	00	- Cherries	40	20	15	10	5	0
0812	90	00	- Other	40	20	15	10	5	0
0813			Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter						
0813	10	00	- Apricots	40	20	15	10	5	0
0813	20	00	- Prunes	40	20	15	10	5	0
0813	30	00	- Apples	40	20	15	10	5	0
0813	40	00	- Other dried fruits	40	20	15	10	5	0

0813	50	00	- Mixtures of nuts or dried fruits of this Chapter	40	20	15	10	5	0	
0814	00	00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions		20	10	10	5	5	0

GOODS ITEMS NOT PARTICIPATING IN THE EARLY HARVEST PROGRAM OF THE FRAMEWORK AGREEMENT ON ASEAN-CHINA COMPREHENSIVE ECONOMIC COOPERATION

(Promulgated together with the Government's Decree No. 99/2004/ND-CP of February 25, 2004)

No.	HS Code			Description of goods	MFN (%)
	0105			Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls - Weighing not more than 185 g:	
1	0105	11		- - Fowls of the species Gallus domesticus:	
	0105	11	90	- - - Breeding fowls - Other:	5
	0105	92		- - Fowls of the species Gallus domesticus, weighing not more than 2,000 g:	
2	0105	92	20	- - - Fighting cocks	5
3	0105	92	90	- - - Other	5
	0105	93		- - Fowls of the species Gallus domesticus, weighing more than 2,000 g:	
4	0105	93	20	- - - Fighting cocks	5
5	0105	93	90	- - - Other	5

	0105	99		-- Other:	
6	0105	99	20	--- Other ducks	5
7	0105	99	40	--- Other geese, turkeys and guinea fowls	5
	0207			Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen	
				- Of fowls of the species Gallus Domesticus:	
8	0207	11	00	-- Not cut in pieces, fresh or chilled	20
9	0207	12	00	-- Not cut in pieces, frozen	20
10	0207	13	00	-- Cuts and offal, fresh or chilled	20
	0207	14		-- Cuts and offal, frozen:	
11	0207	14	10	--- Wings	20
12	0207	14	20	--- Thighs	20
13	0207	14	30	--- Livers	20
14	0207	14	90	--- Other	20
				- Of turkeys:	
15	0207	26	00	-- Cuts and offal, fresh or chilled	20
	0207	27		-- Cuts and offal, frozen:	20
16	0207	27	10	--- Livers	20
17	0207	27	90	--- Other	
	0407			Birds' eggs, in shell, fresh, preserved or cooked	
	0407			- For hatching:	0
18	0407	00	11	-- Hens' eggs	
19	0407	00	12	-- Ducks' eggs	0
20	0407	00	19	-- Other	0
				- Other:	
21	0407	00	91	- Hens' eggs	40

22	0407	00	92	- Ducks' eggs	40
23	0407	00	99	- Other	40

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

0805

Citrus fruit, fresh or dried

24	0805	40	00	- Grapefruit	40
25	0805	50	00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	40
26	0805	90	00	- Other	40