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**GENERAL NOTES
TARIFF SCHEDULE OF VIETNAM**

1. The provisions of this Schedule are generally expressed in terms of Viet Nam's Export and Import Classification Nomenclature (EICN), and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the EICN. To the extent that provisions of this Schedule are identical to the corresponding provisions of the EICN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the EICN.
2. Except as otherwise provided in this Schedule, the base rates of duty set out in this Schedule reflect Vietnam's Most-Favored-Nation (MFN) rates of duty in effect on January 1, 2010. For items identified with an asterisk, the applicable base rates of duty are those set forth in this Schedule.
3. In this schedule, rates of duty expressed in monetary units shall be rounded down to the nearest 0.01 of a US dollar or 1 Viet Nam dong.
4. The following staging categories apply to the elimination of customs duties by Vietnam pursuant to Article BB.4.2:
 - (a) customs duties on originating goods provided for in the items in staging category EIF shall be eliminated entirely, and such goods shall be duty-free on the date of entry into force of this Agreement for Vietnam;
 - (b) customs duties on originating goods provided for in the items in staging category B2 shall be eliminated in 2 annual stages, and such goods shall be duty-free effective January 1 of Year 2;
 - (c) customs duties on originating goods provided for in the items in staging category B3 shall be eliminated in 3 annual stages, and such goods shall be duty-free effective January 1 of Year 3;
 - (d) customs duties on originating goods provided for in the items in staging category B4 shall be eliminated in 4 annual stages, and such goods shall be duty-free effective January 1 of Year 4;
 - (e) customs duties on originating goods provided for in the items in staging category B5 shall be eliminated in 5 annual stages, and such goods shall be duty-free effective January 1 of Year 5;
 - (f) customs duties on originating goods provided for in the items in staging category B6 shall be eliminated in 6 annual stages, and such goods shall be duty-free effective January 1 of Year 6;

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- (g) customs duties on originating goods provided for in the items in staging category B7 shall be eliminated in 7 annual stages, and such goods shall be duty-free effective January 1 of Year 7;
- (h) customs duties on originating goods provided for in the items in staging category B8 shall be eliminated in 8 annual stages, and such goods shall be duty-free effective January 1 of Year 8;
- (i) customs duties on originating goods provided for in the items in staging category B10 shall be eliminated in 10 annual stages, and such goods shall be duty-free effective January 1 of Year 10;
- (j) customs duties on originating goods provided for in the items in staging category B11 shall be eliminated in 11 annual stages, and such goods shall be duty-free effective January 1 of Year 11;
- (k) customs duties on originating goods provided for in the items in staging category B12 shall be eliminated in 12 annual stages, and such goods shall be duty-free effective January 1 of Year 12;
- (l) customs duties on originating goods provided for in the items in staging category B13 shall be eliminated in 13 annual stages, and such goods shall be duty-free effective January 1 of Year 13;
- (m) customs duties on originating goods provided for in the items in staging category B16 shall be eliminated in 16 annual stages, and such goods shall be duty-free effective January 1 of Year 16;
- (n) customs duties on originating goods provided for in the items in staging category VN4-a shall be at 12% from Year 1 to Year 2, then reduced to 6% in year 3, and such goods shall be duty-free effective January 1 of Year 4;
- (o) customs duties on originating goods provided for in the items in staging category VN7-a shall be at 19% from Year 1 to Year 2, then reduced to 16%; 12%; 8%; 4% in Year 3, Year 4, Year 5, Year 6 accordingly, and such goods shall be duty-free effective January 1 of Year 7;
- (p) customs duties on originating goods provided for in the items in staging category VN8-a shall remain at the base rate through December 31 of year 7, and such goods shall be duty-free effective January 1 of Year 8;
- (q) customs duties on originating goods provided for in the items in staging category VN8-b shall be at 9% from Year 1 to Year 3, then reduced to 7% ; 5%; 4% and 2% in Year 4; Year 5; Year 6 Year 7 accordingly, and such goods shall be duty-free effective January 1 of Year 8;

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- (r) customs duties on originating goods provided for in the items in staging category VN10-a shall be at 52% from Year 1 to Year 4, then reduced to 45%; 36% ; 30%; 25%; 20% in Year 5; Year 6; Year 7; Year 8; Year 9 accordingly, and such goods shall be duty-free effective January 1 of Year 10;
- (s) In case the TPP Agreement enters into force for Vietnam in 2016, customs duties on originating goods provided for in the items in staging category VN11-a shall remain at the base rate through December 31, 2020. On January 1, 2021, such duties shall be reduced to 7% and remain at that rate through December 31, 2026. Such goods shall be duty-free effective January 1, 2027. Otherwise, customs duties on originating goods provided for in the items in staging category VN11-a shall remain at the base rate from Year 1 to Year 4, then reduced to 7% from Year 5 to Year 10, and such goods shall be duty-free effective January 1 of Year 11;
- (t) In case the TPP Agreement enters into force for Vietnam in 2016, customs duties on originating goods provided for in the items in staging category VN11-b shall remain at the base rate through December 31, 2020. On January 1, 2021, such duties shall be reduced to 8% and remain at that rate through December 31, 2022. On January 1, 2023, such duties shall be reduced to 7% and remain at that rate through December 31, 2026. Such goods shall be duty-free effective January 1, 2027. Otherwise, customs duties on originating goods provided for in the items in staging category VN11-b shall remain at the base rate from Year 1 to Year 4, then reduced to 8% from Year 5 to Year 6, then reduced to 7% from Year 7 to Year 10, and such goods shall be duty-free effective January 1 of Year 11;
- (u) In case the TPP Agreement enters into force for Vietnam in 2016, customs duties on originating goods provided for in the items in staging category VN11-c shall remain at the base rate through December 31, 2020. On January 1, 2021, such duties shall be reduced to 15%. On January 1, 2022, such duties shall be reduced to 10% and remain at that rate through December 31, 2026. Such goods shall be duty-free effective January 1, 2027. Otherwise, customs duties on originating goods provided for in the items in staging category VN11-c shall remain at the base rate from Year 1 to Year 4, then reduced to 15% in Year 5, 10% in Year 6, then reduced to 7% from Year 7 to Year 10, and such goods shall be duty-free effective January 1 of Year 11;
- (v) In case the TPP Agreement enters into force for Vietnam in 2016, customs duties on originating goods provided for in the items in staging category VN11-d shall remain at the base rate through December 31, 2019. On January 1, 2020, such duties shall be reduced to 7% and remain at that rate through December 31, 2026. Such goods shall be duty-free effective January 1, 2027. Otherwise, customs duties on originating goods provided for in the items in staging category VN11-d shall remain at the base rate from Year 1 to Year 3, then reduced to 7% from Year 4 to Year 10, and such goods shall be duty-free effective January 1 of Year 11;
- (w) In case the TPP Agreement enters into force for Vietnam in 2016, customs duties on originating goods provided for in the items in staging category VN11-e shall remain at the base rate through December 31, 2022. On January 1, 2023, such duties shall be

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reduced to 7% and remain at that rate through December 31, 2026. Such goods shall be duty-free effective January 1, 2027. Otherwise, customs duties on originating goods provided for in the items in staging category VN11-e shall remain at the base rate from Year 1 to Year 6, then reduced to 7% from Year 7 to Year 10, and such goods shall be duty-free effective January 1 of Year 11;

- (x) In case the TPP Agreement enters into force for Vietnam in 2016, customs duties on originating goods provided for in the items in staging category VN11-f shall remain at the base rate through December 31, 2026, and such goods shall be duty-free effective January 1, 2027. Otherwise, customs duties on originating goods provided for in the items in staging category VN11-f shall remain at the base rate through Year 10, and such goods shall be duty-free effective January 1 of Year 11;
- (y) customs duties on originating goods provided for in the items in staging category VN11-g shall be at 44% in Year 1; then reduced to 40% from Year 2 to Year 3, then reduced to 35% from Year 4 to Year 5, then reduced to 30%; 25%; 20%; 15%; 10% in Year 6; Year 7; Year 8; Year 9; Year 10 accordingly, and such goods shall be duty-free effective January 1 of Year 11;
- (z) customs duties on originating goods provided for in the items in staging category VN11-h shall be at 34% in Year 1, then reduced to 33%; 32%; 30%; 29%; 25%; 22%; 18%; 15%; 11% in Year 2; Year 3; Year 4; Year 5; Year 6; Year 7; Year 8; Year 9 and Year 10 accordingly, and such goods shall be duty-free effective January 1 of Year 11;
- (aa) customs duties on originating goods provided for in the items in staging category VN11-i shall be at 45% in Year 1, then reduced to 41%; 36%; 32%; 27%; 23%; 22%; 20%; 15%; 10% in Year 2; Year 3; Year 4; Year 5; Year 6; Year 7; Year 8; Year 9 and Year 10 accordingly, and such goods shall be duty-free effective January 1 of Year 11;
- (bb) customs duties on originating goods provided for in the items in staging category VN12-a shall be at 54% in Year 1, then reduced to 49%; 44%; 39%; 35%; 30%; 25%; 20%; 15%; 10% and 5% in Year 2; Year 3; Year 4; Year 5; Year 6; Year 7; Year 8; Year 9; Year 10 and Year 11 accordingly, and such goods shall be duty-free effective January 1 of Year 12;
- (cc) customs duties on originating goods provided for in the items in staging category VN12-b shall be at 44% in Year 1; then reduced to 40% from Year 2 to Year 3, then reduced to 35% from Year 4 to Year 5, then reduced to 30%; 25%; 20%; 15%; 10% and 5% in Year 6; Year 7; Year 8; Year 9; Year 10 and Year 11 accordingly, and such goods shall be duty-free effective January 1 of Year 12;
- (dd) customs duties on originating goods provided for in the items in staging category VN13-a shall remain at the base rate through December 31 of year 3. Starting January 1 of year 4, such duties shall be eliminated in 10 annual stages, and such goods shall be duty-free effective January 1 of year 13;

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- (ee) customs duties on originating goods provided for in the items in staging category VN13-b shall remain at the base rate through December 31 of year 2. Starting January 1 of year 3, such duties shall be eliminated in 11 annual stages, and such goods shall be duty-free effective January 1 of year 13;
 - (ff) customs duties on originating goods provided for in the items in staging category VN13-c shall remain at the base rate in year 1. Starting January 1 of year 2, such duties shall be eliminated in 12 annual stages, and such goods shall be duty-free effective January 1 of year 13;
 - (gg) customs duties on originating goods provided for in the items in staging category VN13-d shall remain at the base rate through December 31 of year 4. Starting January 1 of year 5, such duties shall be eliminated in 9 annual stages, and such goods shall be duty-free effective January 1 of year 13;
 - (hh) customs duties on originating goods provided for in the items in staging category VN13-e shall remain at the base rate through December 31 of year 5. Starting January 1 of year 6, such duties shall be eliminated in 8 annual stages, and such goods shall be duty-free effective January 1 of year 13;
 - (ii) customs duties on originating goods provided for in the items in staging category VN16-a shall be reduced by 6.25% of the base rate in each of 4 annual stages. Such duties shall remain at the rate as of January 1 of year 4 through December 31 of year 15. Such goods shall be duty-free effective January 1 of year 16;
 - (jj) customs duties on originating goods provided for in the items in staging category VN21-a shall remain at the base rate through December 31 of Year 20, and such goods shall be duty-free effective January 1 of Year 21; and
 - (kk) customs duties on originating goods provided for in the items in staging category VN22 shall remain at the base rate.
5. The annual stages referred to in paragraph 4 for the elimination of customs duties shall be equal, annual stages, except:
- (a) as provided in paragraphs 3(b)(i), 4(a)(ii) and 4(b)(ii) of the General Notes to Annex 2-D; or
 - (b) as otherwise provided in paragraph 4.
6. Tariff lines with “CKD” indicated in the “Remarks” column are no longer valid.