

ANNEX 2-[x]

ELIMINATION AND/OR REDUCTION OF EXPORT DUTIES

Section A. General provisions

1. The following categories apply to the elimination and/or reduction of export duties, taxes, or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the other Party (hereinafter referred to as "export duties") on goods set out in the Export duty Schedule of Vietnam in this Annex pursuant to Article 9:
 - (a) export duties on goods provided for in the items in staging category "B5a" in the schedule to this Annex shall be reduced to 10% in six equal annual stages beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 10%;
 - (b) export duties on goods provided for in the items in staging category "B5b" in the schedule to this Annex shall be reduced to 20% in six equal annual stages beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 20%;
 - (c) export duties on goods provided for in the items in staging category "B5*a" in the schedule to this Annex shall remain at the base rate for five years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
 - (d) export duties on goods provided for in the items in staging category "B5*b" in the schedule to this Annex shall remain at the base rate for five years beginning on the date this Agreement enters into force, and export duties on such goods shall thereafter be set to 20%;
 - (e) export duties on goods provided for in the items in staging category "B7*" in the schedule to this Annex shall remain at the base rate for seven years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
 - (f) export duties on goods provided for in the items in staging category "B10" in the schedule to this Annex shall be removed in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
 - (g) export duties on goods provided for in the items in staging category "B10*" in the schedule to this Annex shall remain at the base rate for 10 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
 - (h) export duties on goods provided for in the items in staging category "B12" in the schedule to this Annex shall be removed in 13 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;
 - (i) export duties on goods provided for in the items in staging category "B12*" in the schedule to this Annex shall remain at the base rate for 12 years beginning on the

date this Agreement enters into force, and such goods shall thereafter be free of any export duty;

(j) export duties on goods provided for in the items in staging category “B15” in the schedule to this Annex shall be removed in 16 equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;

(k) export duties on goods provided for in the items in staging category “B15*a” in the schedule to this Annex shall remain at the base rate for 15 years beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any export duty;

(l) export duties on goods provided for in the items in staging category “B15*b” in the schedule to this Annex shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 15% in year six and maintained at 15% until year 16 and shall thereafter be free of any export duty;

(m) export duties on goods provided for in the items in staging category “B15*c” in the schedule to this Annex shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 20% in year six and maintained at 20% until year 16 and shall thereafter be free of any export duty;

(n) export duties on goods provided for in the items in staging category “B15*d” in the schedule to this Annex shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 25% in year six and maintained at 25% until year 16 and shall thereafter be free of any export duty;

(o) export duties on goods provided for in the items in staging category “B15*e” in the schedule to this Annex shall remain at the base rate for five years beginning on the date this Agreement enters into force, and shall be reduced to 35% in year six and maintained at 35% until year 10, and shall be reduced to 30% in year 11 and maintained at 30% until year 16 and shall thereafter be free of any export duty;

(p) export duties on goods provided for in the items in staging category “S” in the schedule to this Annex shall remain at the base rate beginning on the date this Agreement enters into force.

2. The base rate of export duty and staging category for determining the interim rate of export duty at each stage of reduction for an item are specified for the item in the Schedule in this Annex.
3. In the case of amendments of the Vietnamese export tariff list, commitments made under the Schedule in this Annex shall apply based on correspondence of the description of the good, irrespective of its tariff classification.
4. Rates of export duties in the interim stages shall be rounded down, at least to the nearest 10th of a percentage point.
5. For the purposes of this Annex and the Schedule in this Annex, the first reduction shall take effect on the date of entry into force of this agreement. Any subsequent annual reduction shall take effect on 1 January of the relevant year following the year of entry into force as provided for in Article [X.15] (Entry into force).

Section B.

EXPORT DUTY SCHEDULE OF VIETNAM

HS 2012	Description	Base rate (%)	Final rate (%)	Category
1211.90.14	- - - - Aquilaria Crassna Pierre	15	0	B10
1211.90.19	- - - - Aquilaria Crassna Pierre	15	0	B10
1211.90.98	- - - - Aquilaria Crassna Pierre	15	0	B10
1211.90.99	- - - - Aquilaria Crassna Pierre	15	0	B10
2502.00.00	Unroasted iron pyrites.	10	0	B10*
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10	0	B10*
2504.10.00	- In powder or in flakes	10	0	B10*
2504.90.00	- Other	10	0	B10*
2505.10.00	- Silica sands and quartz sands	30	20	B5*b
2505.90.00	- Other	30	20	B5*b
2506.10.00	- Quartz	10	0	B10*
2506.20.00	- Quartzite	10	10	S
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	10	0	B12*
2508.10.00	- Bentonite	10	0	B12*
2508.30.00	- Fire-clay	10	0	B12*
2508.40.10	- - Fuller's earth	10	0	B12*
2508.40.90	- - Other	10	0	B12*
2508.50.00	- Andalusite, kyanite and sillimanite	10	0	B12*
2508.60.00	- Mullite	10	0	B12*
2508.70.00	- Chamotte or dinas earths	10	0	B12*
2509.00.00	Chalk.	17	0	B15
2510.10.10	- - Apatite	40	0	B15
2510.20.10	- - - Microspheres having dimension less than or equal 0.25 mm	15	0	B15
2510.20.10	- - - Granules having dimension more than 0.25 mm but not exceeding 15 mm	25	0	B15
2510.20.10	- - - Other	40	0	B15
2511.10.00	- Natural barium sulphate (barytes)	10	10	S
2511.20.00	- Natural barium carbonate (witherite)	10	10	S
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	15	0	B12
2513.10.00	- Pumice stone	10	0	B12*
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	10	0	B12*
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	17	17	S
2515.11.00	- - Crude or roughly trimmed	17	0	B15
2515.12.10	- - - Blocks	17	0	B15
2515.12.20	- - - Slabs	17	0	B15
2515.20.00	- - White limestone (white marble) in blocks	30	0	B15
2515.20.00	- - Other	17	0	B15
2516.11.00	- - Crude or roughly trimmed	17	17	S
2516.12.10	- - - Blocks	25	20	B5*b
2516.12.20	- - - Slabs	17	17	S
2516.20.10	- - Crude or roughly trimmed	17	17	S

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	17	17	S
2516.90.00	- Other monumental or building stone	17	0	B15*b
2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	17	0	B12
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	17	0	B12
2517.30.00	- Tarred macadam	17	0	B12
2517.41.00	- - - Of dimension of 1-400 mm	14	0	B12
2517.41.00	- - - Other	17	0	B12
2517.49.00	- - - Calcium carbonate powder of stones of heading 25.15, of dimension 0.125mm or less	5	0	B12*
2517.49.00	- - - Calcium carbonate powder manufactured from stones of heading 25.15, of dimension above 0.125mm to less than 1 mm	10	0	B12*
2517.49.00	- - - Of dimension of 1-400 mm	14	0	B12
2517.49.00	- - - Other	17	0	B12
2518.10.00	- Dolomite, not calcined or sintered	10	0	B15*a
2518.20.00	- Calcined or sintered dolomite	10	0	B15*a
2518.30.00	- Dolomite ramming mix	10	0	B15*a
2519.10.00	- Natural magnesium carbonate (magnesite)	10	0	B10*
2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	10	0	B10*
2519.90.20	- - Other	10	0	B10*
2520.10.00	- Gypsum; anhydrite	10	0	B15*a
2520.20.10	- - Of a kind suitable for use in dentistry	10	0	B15*a
2520.20.90	- - Other	10	0	B15*a
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	17	17	S
2522.10.00	- Quicklime	5	0	B12*
2522.20.00	- Slaked lime	5	0	B12*
2522.30.00	- Hydraulic lime	5	0	B12*
2524.10.00	- Crocidolite	10	0	B15*a
2524.90.00	- Other	10	0	B15*a
2526.10.00	- Not crushed, not powdered	30	20	B5*b
2526.20.10	- - Talc powder	30	20	B5*b
2526.20.90	- - Other	30	20	B5*b
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.	10	0	B10*
2529.10.00	- Feldspar	10	0	B15*a
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	10	0	B10*
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	10	0	B10*
2529.30.00	- - Leucite; nepheline and nepheline syenite	10	0	B15*a
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	10	0	B15*a
2530.20.10	- - Kieserite	10	0	B15*a
2530.20.20	- - Epsomite	10	0	B15*a
2530.90.10	- - Zirconium silicates of a kind used as opacifiers	10	0	B15*a
2530.90.90	- - Other	10	0	B15*a
2601.11.00	- - Non-agglomerated	40	20	B5b

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2601.12.00	- - Agglomerated	40	20	B5b
2601.20.00	- Roasted iron pyrites	40	20	B5b
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	40	10	B5a
2603.00.00	Copper ores and concentrates.	40	20	B5*b
2604.00.00	- Coarse	30	20	B5b
2604.00.00	- Concentrates	20	20	S
2605.00.00	- Coarse	30	0	B15*d
2605.00.00	- Concentrates	20	0	B15*b
2606.00.00	- Coarse	30	20	B5*b
2606.00.00	- Concentrates	20	20	S
2607.00.00	Lead ores and concentrates.	40	20	B5*b
2608.00.00	Zinc ores and concentrates.	40	20	B5b
2609.00.00	- Coarse	30	0	B15
2609.00.00	- Concentrates	20	0	B15
2610.00.00	Chromium ores and concentrates.	30	0	B15
2611.00.00	- Coarse	30	0	B15
2611.00.00	- Concentrates	20	0	B15
2612.10.00	- - Coarse	30	20	B5*b
2612.10.00	- - Concentrates	20	20	S
2612.20.00	- - Coarse	30	20	B5*b
2612.20.00	- - Concentrates	20	20	S
2613.10.00	- Roasted	20	0	B12
2613.90.00	- - Coarse	30	0	B12
2613.90.00	- - Concentrates	20	0	B12
2614.00.10	- - Ilmenite reduction ($TiO_2 \geq 56\%$ and $FeO \leq 11\%$)	15	0	B15*a
2614.00.10	- - Ilmenite concentrates	30	0	B15*a
2614.00.10	- - Other	40	0	B15*e
2614.00.90	- - Rutile concentrates $83\% \leq TiO_2 \leq 87\%$	30	0	B15*a
2614.00.90	- - Other	40	0	B15*e
2615.10.00	- - Coarse	30	20	B5*b
2615.10.00	- - - Zirconium powder with dimension less than $75\mu m$	10	10	S
2615.10.00	- - - Other	20	20	S
2615.90.00	- - - Coarse	30	0	B15*d
2615.90.00	- - - Concentrates	20	0	B15*b
2615.90.00	- - - Coarse	30	0	B15*d
2615.90.00	- - - Concentrates	20	0	B15*b
2616.10.00	- - Coarse	30	0	B12*
2616.10.00	- - Concentrates	20	0	B12*
2616.90.00	- - Gold ores and concentrates	30	0	B12*
2616.90.00	- - - Coarse	30	0	B12*
2616.90.00	- - - Concentrates	20	0	B12*
2617.10.00	- - Coarse	30	0	B15*d
2617.10.00	- - Concentrates	20	0	B15*b
2617.90.00	- - Coarse	30	20	B5*b
2617.90.00	- - Concentrates	20	20	S
2621.90.00	- - Slag	7	0	B12*
2701.11.00	- - Anthracite	10	10	S
2701.12.10	- - - Coking coal	10	10	S
2701.12.90	- - - Other	10	10	S
2701.19.00	- - Other coal	10	10	S

HS 2012	Description	Base rate (%)	Final rate (%)	Category
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	10	10	S
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	15	15	S
2702.20.00	- Agglomerated lignite	15	15	S
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	15	15	S
2703.00.20	- Agglomerated peat	15	15	S
2704.00.10	- Coke and semi-coke of coal	13	13	S
2704.00.20	- Coke and semi-coke of lignite or of peat	13	13	S
2704.00.30	- Retort carbon	13	13	S
2709.00.10	- Crude petroleum oils	10	10	S
2709.00.20	- Condensates	10	10	S
2804.70.00	- - Phosphorus	5	0	B7*
2817.00.10	- - Zinc oxide in powder.	5	0	B7*
2823.00.00	- Titanium slag ($TiO_2 \geq 85\%$, $FeO \leq 10\%$)	10	0	B7*
2823.00.00	- Titanium slag ($70\% \leq TiO_2 < 85\%$, $FeO \leq 10\%$)	10	0	B7*
2823.00.00	- Rutile ($TiO_2 > 87\%$)	10	0	B7*
3824.90.99	- - - - Calcium carbonate powder impregnated with stearic acid, manufactured from stones of heading 25.15, of dimension less than 1 mm	3	0	B5*a
4002.11.00	- - Latex	1	0	B10*
4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	1	0	B10*
4002.19.90	- - - Other	1	0	B10*
4002.20.10	- - In primary forms	1	0	B10*
4002.20.90	- - Other	1	0	B10*
4002.31.10	- - - Unvulcanised, uncompounded plates, sheets or strip	1	0	B10*
4002.31.90	- - - Other	1	0	B10*
4002.39.10	- - - Unvulcanised, uncompounded plates, sheets or strip	1	0	B10*
4002.39.90	- - - Other	1	0	B10*
4002.41.00	- - Latex	1	0	B10*
4002.49.10	- - - In primary forms	1	0	B10*
4002.49.90	- - - Other	1	0	B10*
4002.51.00	- - Latex	1	0	B10*
4002.59.10	- - - In primary forms	1	0	B10*
4002.59.90	- - - Other	1	0	B10*
4002.60.10	- - In primary forms	1	0	B10*
4002.60.90	- - Other	1	0	B10*
4002.70.10	- - In primary forms	1	0	B10*
4002.70.90	- - Other	1	0	B10*
4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex	1	0	B10*
4002.80.90	- - Other	1	0	B10*
4002.91.00	- - Latex	1	0	B10*
4002.99.20	- - - - Of synthetic rubber latex	1	0	B10*
4002.99.90	- - - - Of synthetic rubber latex	1	0	B10*
4005.10.10	- - Of natural gums	1	0	B10*
4005.10.90	- - Other	1	0	B10*
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	1	0	B10*
4005.91.10	- - - Of natural gums	1	0	B10*
4005.91.90	- - - Other	1	0	B10*
4005.99.10	- - - Latex	1	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4005.99.90	- - - Other	1	0	B10*
4101.20.10	- - Pre-tanned	10	0	B5*a
4101.20.90	- - Other	10	0	B5*a
4101.50.10	- - Pre-tanned	10	0	B5*a
4101.50.90	- - Other	10	0	B5*a
4101.90.10	- - Pre-tanned	10	0	B5*a
4101.90.90	- - Other	10	0	B5*a
4102.10.00	- With wool on	5	0	B5*a
4102.21.00	- - Pickled	5	0	B5*a
4102.29.10	- - - Pre-tanned	5	0	B5*a
4102.29.90	- - - Other	5	0	B5*a
4103.20.10	- - - Other	5	0	B5*a
4103.20.90	- - - Other	5	0	B5*a
4103.30.00	- Of swine	10	0	B5*a
4103.90.00	- Other	10	0	B5*a
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	5	0	B10*
4402.10.00	- Of bamboo	10	0	B10*
4402.90.90	- - Other	5	0	B10*
4402.90.90	- - Other	10	0	B10*
4403.10.10	- - Baulks, sawlogs and veneer logs	10	0	B10*
4403.10.90	- - Other	10	0	B10*
4403.20.10	- - Baulks, sawlogs and veneer logs	10	0	B10*
4403.20.90	- - Other	10	0	B10*
4403.41.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.41.90	- - - Other	10	0	B10*
4403.49.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.49.90	- - - Other	10	0	B10*
4403.91.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.91.90	- - - Other	10	0	B10*
4403.92.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.92.90	- - - Other	10	0	B10*
4403.99.10	- - - Baulks, sawlogs and veneer logs	10	0	B10*
4403.99.90	- - - Other	10	0	B10*
4404.10.00	- Coniferous	5	0	B10*
4404.20.10	- - Chipwood	5	0	B10*
4404.20.90	- - Other	5	0	B10*
4406.10.00	- Not impregnated	20	0	B10
4406.90.00	- Other	20	0	B10
4407.10.00	- - Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.10.00	- - Other	20	0	B10
4407.21.10	- - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.21.10	- - - - Other	20	0	B10
4407.21.90	- - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.21.90	- - - - Other	20	0	B10
4407.22.10	- - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.22.10	- - - - Other	20	0	B10
4407.22.90	- - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.22.90	----- Other	20	0	B10
4407.25.11	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.25.11	----- Other	20	0	B10
4407.25.19	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.25.19	----- Other	20	0	B10
4407.25.21	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.25.21	----- Other	20	0	B10
4407.25.29	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.25.29	----- Other	20	0	B10
4407.26.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.26.10	----- Other	20	0	B10
4407.26.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.26.90	----- Other	20	0	B10
4407.27.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.27.10	----- Other	20	0	B10
4407.27.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.27.90	----- Other	20	0	B10
4407.28.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.28.10	----- Other	20	0	B10
4407.28.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.28.90	----- Other	20	0	B10
4407.29.11	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.11	----- Other	20	0	B10
4407.29.19	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.19	----- Other	20	0	B10
4407.29.21	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.21	----- Other	20	0	B10
4407.29.29	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.29	----- Other	20	0	B10
4407.29.31	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.31	----- Other	20	0	B10
4407.29.39	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.39	----- Other	20	0	B10
4407.29.41	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.41	----- Other	20	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.29.49	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.49	----- Other	20	0	B10
4407.29.51	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.51	----- Other	20	0	B10
4407.29.59	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.59	----- Other	20	0	B10
4407.29.61	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.61	----- Other	20	0	B10
4407.29.69	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.69	----- Other	20	0	B10
4407.29.71	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.71	----- Other	20	0	B10
4407.29.79	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.79	----- Other	20	0	B10
4407.29.81	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.81	----- Other	20	0	B10
4407.29.89	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.89	----- Other	20	0	B10
4407.29.91	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.91	----- Other	20	0	B10
4407.29.92	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.92	----- Other	20	0	B10
4407.29.93	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.93	----- Other	20	0	B10
4407.29.99	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.29.99	----- Other	20	0	B10
4407.91.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.91.10	----- Other	20	0	B10
4407.91.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.91.90	----- Other	20	0	B10
4407.92.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.92.10	----- Other	20	0	B10
4407.92.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.92.90	----- Other	20	0	B10
4407.93.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
4407.93.10	----- Other	20	0	B10
4407.93.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.93.90	----- Other	20	0	B10
4407.94.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.94.10	----- Other	20	0	B10
4407.94.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.94.90	----- Other	20	0	B10
4407.95.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.95.10	----- Other	20	0	B10
4407.95.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.95.90	----- Other	20	0	B10
4407.99.10	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.99.10	----- Other	20	0	B10
4407.99.90	----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less	5	0	B10*
4407.99.90	----- Other	20	0	B10
4408.10.10	-- Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	5	0	B10*
4408.10.30	-- Face veneer sheets	5	0	B10*
4408.10.90	-- Other	5	0	B10*
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	0	B10*
4408.39.10	--- Jelutong wood slats of a kind used for pencil manufacture	5	0	B10*
4408.39.90	--- Other	5	0	B10*
4408.90.00	- Other	5	0	B10*
4409.10.00	- Coniferous	5	0	B10*
4409.21.00	-- Of bamboo	5	0	B5*a
4409.29.00	-- Other	5	0	B10*
7102.10.00	-- Unworked or simply sawn, cleaved or bruted	15	0	B10
7102.10.00	-- Other	5	0	B10*
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	15	0	B10
7102.29.00	-- Other	5	0	B10*
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	15	0	B10*
7102.39.00	-- Other	5	0	B10*
7103.10.10	-- Rubies	15	0	B10
7103.10.20	-- Jade (nephrite and jadeite)	15	0	B10
7103.10.90	-- Other	15	0	B10
7103.91.10	--- Rubies	5	0	B10*
7103.91.90	--- Other	5	0	B10*
7103.99.00	-- Other	5	0	B10*
7104.10.10	-- Unworked	10	0	B10*
7104.10.20	-- Worked	5	0	B10*
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	0	B10*
7104.90.00	- Other	5	0	B10*
7105.10.00	- Of diamonds	3	0	B10*
7105.90.00	- Other	3	0	B10*

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7106.10.00	- Powder	5	0	B5*a
7106.91.00	- - Unwrought	5	0	B5*a
7106.92.00	- - Semi-manufactured	5	0	B5*a
7108.11.00	- - Powder	2	2	S
7108.12.00	- - Other unwrought forms	2	2	S
7108.13.00	- - Other semi-manufactured forms	2	2	S
7108.20.00	- Monetary	2	2	S
7113.19.10	- - - - Of gold, with a gold content of 95% or more	2	2	S
7113.19.90	- - - - Of gold, with a gold content of 95% or more	2	2	S
7114.19.00	- - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95% or more	2	2	S
7115.90.10	- - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95% or more	2	2	S
7204.10.00	- Waste and scrap of cast iron	17	0	B15*b
7204.21.00	- - Of stainless steel	15	0	B15*a
7204.29.00	- - Other	17	0	B15*b
7204.30.00	- Waste and scrap of tinned iron or steel	17	0	B15*b
7204.49.00	- - Other	17	0	B15*b
7204.50.00	- Remelting scrap ingots	17	0	B15*b
7401.00.00	- Copper mattes	15	0	B10
7401.00.00	- Other	20	0	B10
7403.11.00	- - - Pure Refined copper	10	0	B10*
7403.11.00	- - - Other	20	0	B10
7403.12.00	- - Wire-bars	20	0	B10
7403.13.00	- - Billets	20	0	B10
7403.19.00	- - Other	20	0	B10
7403.21.00	- - Copper-zinc base alloys (brass)	20	0	B10
7403.22.00	- - Copper-tin base alloys (bronze)	20	0	B10
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	20	0	B10
7404.00.00	- Other	22	0	B15*c
7405.00.00	Master alloys of copper.	15	0	B5*a
7406.10.00	- Powders of non-lamellar structure	15	0	B5*a
7406.20.00	- Powders of lamellar structure; flakes	15	0	B5*a
7407.10.30	- - Profiles	10	0	B10*
7407.10.40	- - Bars and rods	10	0	B10*
7407.21.00	- - Of copper-zinc base alloys (brass)	10	0	B10*
7407.29.00	- - Other	10	0	B10*
7501.10.00	- Nickel mattes	5	0	B5*a
7502.10.00	- Nickel, not alloyed	5	0	B5*a
7502.20.00	- Nickel alloys	5	0	B5*a
7503.00.00	Nickel waste and scrap.	22	0	B15
7504.00.00	Nickel powders and flakes.	5	0	B5*a
7505.11.00	- - Of nickel, not alloyed	5	0	B10*
7505.12.00	- - Of nickel alloys	5	0	B10*
7601.10.00	- - Ingots	15	0	B10*
7601.20.00	- - Ingots	15	0	B10*
7602.00.00	- Other	22	0	B15*c
7603.10.00	- Powders of non-lamellar structure	10	0	B10*
7603.20.00	- Powders of lamellar structure; flakes	10	0	B10*
7801.10.00	- - Ingots	15	0	B10
7801.91.00	- - - Ingots	15	0	B10
7801.99.00	- - - Ingots	15	0	B10

HS 2012	Description	Base rate (%)	Final rate (%)	Category
7802.00.00	- Other	22	0	B15
7804.20.00	- Powders and flakes	5	0	B5*a
7806.00.20	-- Bars, rods, profiles	5	0	B10*
7901.11.00	--- Ingots	10	0	B10*
7901.12.00	--- Ingots	10	0	B10*
7901.20.00	-- Ingots	10	0	B10*
7902.00.00	- Other	22	0	B15
7903.10.00	- Zinc dust	5	0	B5*a
7903.90.00	- Other	5	0	B5*a
7904.00.00	- Bars, rods, profiles	5	0	B10*
8001.10.00	-- Ingots	10	0	B10*
8001.20.00	-- Ingots	10	0	B10*
8002.00.00	- Other	22	0	B15
8003.00.10	- Soldering bars	5	0	B5*a
8003.00.90	-- Tin bars, rods, profiles	5	0	B5*a
8007.00.30	-- Powders and flakes	5	0	B5*a
8101.10.00	- Powders	5	0	B10*
8101.94.00	-- Unwrought tungsten, including Bars and rods obtained simply by sintering	5	0	B10*
8101.96.00	-- Wire	5	0	B10*
8101.97.00	-- Waste and scrap	22	0	B15
8101.99.10	--- Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	5	0	B10*
8101.99.90	--- Other	5	0	B10*
8102.10.00	- Powders	5	0	B10*
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	5	0	B10*
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	0	B10*
8102.96.00	-- Wire	5	0	B10*
8102.97.00	-- Waste and scrap	22	0	B15
8102.99.00	-- Other	5	0	B10*
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5	0	B10*
8103.30.00	- Waste and scrap	22	0	B15
8103.90.00	- Other	5	0	B10*
8104.11.00	-- Containing at least 99.8% by weight of magnesium	15	0	B10
8104.19.00	-- Other	15	0	B10
8104.20.00	- Waste and scrap	22	0	B15
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	15	0	B10
8104.90.00	- Other	15	0	B10
8105.20.10	-- Unwrought cobalt	5	0	B7*
8105.20.90	-- Semi-manufactured	5	0	B7*
8105.20.90	--- Other	5	0	B7*
8105.30.00	- Waste and scrap	22	0	B15
8105.90.00	- Other	5	0	B7*
8106.00.10	-- Waste and scrap	22	0	B15
8106.00.10	-- Other	5	0	B10*
8106.00.90	-- Semi-manufactured	5	0	B10*
8106.00.90	-- Other	5	0	B10*
8107.20.00	- Unwrought cadmium; powders	5	0	B10*
8107.30.00	- Waste and scrap	22	0	B15

HS 2012	Description	Base rate (%)	Final rate (%)	Category
8107.90.00	- - Semi-manufactured	5	0	B10*
8107.90.00	- - Other	5	0	B10*
8108.20.00	- Unwrought titanium; powders	5	0	B10*
8108.30.00	- Waste and scrap	22	0	B15
8108.90.00	- - Semi-manufactured	5	0	B10*
8108.90.00	- - Other	5	0	B10*
8109.20.00	- Unwrought zirconium; powders	5	0	B10*
8109.30.00	- Waste and scrap	22	0	B15
8109.90.00	- - Semi-manufactured	5	0	B10*
8109.90.00	- - Other	5	0	B10*
8110.10.00	- Unwrought antimony; powders	5	0	B10*
8110.20.00	- Waste and scrap	22	0	B15
8110.90.00	- - Semi-manufactured	5	0	B10*
8110.90.00	- - Other	5	0	B10*
8111.00.00	- Waste and scrap	22	0	B15
8111.00.00	- - Semi-manufactured	5	0	B10*
8111.00.00	- - Other	5	0	B10*
8112.12.00	- - Unwrought; powders	5	0	B10*
8112.13.00	- - Waste and scrap	22	0	B15
8112.19.00	- - - Semi-manufactured	5	0	B10*
8112.19.00	- - - Other	5	0	B10*
8112.21.00	- - Unwrought; powders	5	0	B10*
8112.22.00	- - Waste and scrap	22	0	B15
8112.29.00	- - Semi-manufactured	5	0	B10*
8112.29.00	- - - Other	5	0	B10*
8112.51.00	- - Unwrought; powders	5	0	B10*
8112.52.00	- - Waste and scrap	22	0	B15
8112.59.00	- - - Semi-manufactured	5	0	B10*
8112.59.00	- - - Other	5	0	B10*
8112.92.00	- - - Unwrought; waste and scrap; powders	22	0	B15
8112.92.00	- - - Other	5	0	B10*
8112.99.00	- - - Semi-manufactured	5	0	B10*
8112.99.00	- - - Other	5	0	B10*
8113.00.00	- - Waste and scrap	22	0	B15
8113.00.00	- - Semi-manufactured	5	0	B10*
8113.00.00	- - Other	5	0	B10*