APPENDIX 2.A.1 TO ANNEX 2.A PRODUCT-SPECIFIC RULES OF ORIGIN

INTERPRETATIVE NOTES SECTION I

- 1. The first column of the list of product-specific rules of origin (hereinafter referred to as the "list") contains chapters, headings or subheadings. The second column sets out a description of the products. For each entry in the first two columns, one or more rules are specified in column 3. If the HS code in column 1 is preceded by an 'ex', this signifies that the rules in column 3 apply only to the part of that chapter, heading or subheading described in column 2. Where, for an entry in the first two columns, a rule is specified in column 3, either one may be applied.
- 2. Pursuant to subparagraph (b) of Article 2 of Annex 2.A (Rules of Origin), the product-specific rules of origin may be fulfilled by operations in different factories, provided the working or processing takes place within the territory of a Party and fulfils the requirements of Annex 2.A (Rules of Origin).
- 3. A product-specific rule of origin set out in this Appendix represents the minimum amount of working or processing required to be carried out on non-originating materials for the resulting product to achieve originating status. A greater amount of working or processing than that required by the rule for that product shall also confer originating status.
- 4. If a product-specific rule of origin in the list specifies that a product may be manufactured from more than one material, any one or more materials may be used. It does not require that all be used.
- 5. If a product-specific rule of origin in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials in addition.
- 6. If a product-specific rule of origin excludes materials classified in certain chapters, headings, or subheadings of the HS, those materials must be originating for the products to qualify as originating.
- 7. If a product, which has acquired originating status by fulfilling the conditions set out in the list, is used as material in the manufacture of another product, the conditions applicable to the final product do not apply to the material. No account shall be taken of the non-originating components of that material.
- 8. Where a rule uses the expression "Manufacture from non-originating materials of any heading", then materials of any heading, even materials of the same description and heading as the product, may be used, subject, however, to any specific limitations which may also be contained in the rule.

- 9. Where a product-specific rule of origin uses the expression "ex-works price of the product", either one of the two, "FOB value" or "ex-works price", may be chosen. "FOB value" and "ex-works price" are defined in Article 1 of Annex (Rules of Origin). In case of "FOB value", the value threshold for non-originating materials shall be 5 percentage points lower than the threshold for "ex-works price", e.g., in case of a value threshold of 60 percent "ex-works price", the threshold for "FOB" shall be 55 percent.
- 10. The products mentioned in the list are not all covered by the Agreement. Other parts of the Agreement, e.g. exclusion lists and dismantling lists, must be consulted in order to come to the conclusion whether preferential access may be granted to a given product imported from a Party to another.

For the purposes of this Appendix:

- (a) "WO" means that product must be wholly obtained in the territory of the exporting Party within the meaning of Article 3 (Wholly Obtained Products – Annex X Rules of Origin);
- (b) "CC" means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the two-digit level;
- (c) "CTH" means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the four-digit level;
- (d) "CTSH" means that all non-originating materials used in the manufacture of the products have undergone a change in tariff classification at the six-digit level;
- (e) "VNM%" means the maximum percentage of the value of nonoriginating materials allowed in relation to the ex-works price of the products. For example, "VNM 60%" indicates that the value of nonoriginating materials does not exceed 60 percent of the ex-works price of the product; and
- (f) "**melt and pour**" in one or several parties means that the product must have been melted and poured in those Parties wherein the raw material is first produced in an iron or steel-making furnace in a liquid state, and then poured into its first solid shape.

SECTION I Chapters 28 to 40

1. If a substantial transformation of a molecule has occurred, the origin of the product concerned shall correspond to the Party where that transformation took place.

- 2. If the product-specific rule cannot be applied, the alternative approach shall be chemical reaction.
- 3. For the purposes of paragraph 2, "**chemical reaction**" means a process, including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds. A chemical reaction may also be expressed by a change of the "CAS number". It shall not mean:
 - (a) dissolving in water or other solvents;
 - (b) elimination of solvents including solvent water; or
 - (c) addition or elimination of water of crystallization.

LIST

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|---|
| (1) | (2) | (3) |
| Chapter 1 | Live animals | WO |
| Chapter 2 | Meat and edible meat offal | WO for all the materials of Chapters 1 and 2 |
| ex Chapter 3 | Fish and crustaceans, | WO for all the materials of Chapter 3 |
| | molluscs and other | |
| | aquatic invertebrates | |
| 0304.44 | - Fresh or chilled fillets of | СТН |
| | other fish : Fish of the families | |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae | |
| 0304.49 | - Fresh or chilled fillets of | СТН |
| | other fish : | |
| 0304.53 | Other - Other, fresh or chilled : | СТН |
| 0304.53 | - Other, fresh of chilled : Fish of the families | CIH |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae | |
| 0304.59 | - Other, fresh or chilled : | СТН |
| 0004 51 | Other | CTTV. |
| 0304.71 | - Frozen fillets of fish of | СТН |
| | the families Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae : | |
| | Cod (Gadus morhua, | |
| | Gadus ogac, Gadus | |
| 0204 72 | macrocephalus) | OTH |
| 0304.72 | - Frozen fillets of fish of the families | СТН |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae : | |
| | Haddock | |
| | (Melanogrammus | |
| 0304.73 | aeglefinus) - Frozen fillets of fish of | СТН |
| 0507.75 | the families | |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae : | |
| | Coalfish (Pollachius | |
| | virens) | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 0304.74 | - Frozen fillets of fish of | СТН |
| | the families | |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae : Hake (Merluccius spp., | |
| | Urophycis spp.) | |
| 0304.75 | - Frozen fillets of fish of | СТН |
| | the families | |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae : Alaska Pollock | |
| | Alaska Pollock (Theragra chalcogramma) | |
| 0304.79 | - Frozen fillets of fish of | СТН |
| 0504.77 | the families | |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae : | |
| 0204.97 | Other | CTU |
| 0304.86 | - Frozen fillets of other | СТН |
| | fish : Herrings (Clupea | |
| | harengus, Clupea pallasii) | |
| 0304.89 | - Frozen fillets of other | СТН |
| | fish : | |
| | Other | |
| 0304.94 | - Other, frozen : | СТН |
| | Alaska Pollock | |
| | (Theragra chalcogramma) | |
| 0304.95 | - Other, frozen : | СТН |
| | Fish of the families Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae, | |
| | other than Alaska Pollock | |
| | (Theragra chalcogramma) | |
| 0304.99 | - Other, frozen : | CTH |
| 0205 20 | Other | СТН |
| 0305.20 | - Livers, roes and milt of fish, dried, smoked, salted | CIH |
| | or in brine | |
| 0305.32 | - Fish fillets, dried, salted | СТН |
| 0000.02 | or in brine, but not smoked | |
| | : | |
| | Fish of the families | |
| | Bregmacerotidae, | |
| | Euclichthyidae, Gadidae, | |
| | Macrouridae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| 0205 20 | and Muraenolepididae | CTH |
| 0305.39 | - Fish fillets, dried, salted or in brine, but not smoked | СТН |
| | | |
| | : | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating |
|-----------------|--|---|
| | (2) | materials, which confers originating status |
| (1) (1) | - Smoked fish, including | (3) |
| 0505.12 | fillets, other than edible | |
| | fish offal : | |
| | Herrings (Clupea | |
| | harengus, Clupea pallasii) | |
| 0305.51 | - Dried fish, other than | СТН |
| | edible fish offal, whether | |
| | or not salted but not smoked : | |
| | Cod (Gadus morhua, | |
| | Gadus ogac, Gadus | |
| | macrocephalus) | |
| 0305.53 | - Dried fish, other than | СТН |
| | edible fish offal, whether | |
| | or not salted but not | |
| | smoked : | |
| | Fish of the families | |
| | Bregmacerotidae, Euclichthyidae, Gadidae, | |
| | Macrouridae, Gauldae, | |
| | Melanonidae, | |
| | Merlucciidae, Moridae | |
| | and Muraenolepididae, | |
| | other than cod (Gadus | |
| | morhua, Gadus ogac, | |
| | Gadus macrocephalus) | |
| 0305.54 | - Dried fish, other than | СТН |
| | edible fish offal, whether | |
| | or not salted but not | |
| | smoked : Herrings (Clupea | |
| | Herrings (Clupea harengus, Clupea pallasii), | |
| | anchovies (Engraulis | |
| | spp.), sardines (Sardina | |
| | pilchardus, Sardinops | |
| | spp.), sardinella | |
| | (Sardinella spp.), brisling | |
| | or sprats (Sprattus | |
| | sprattus), mackerel | |
| | (Scomber scombrus, | |
| | Scomber australasicus, Scomber japonicus), | |
| | Scomber japonicus), Indian mackerels | |
| | (Rastrelliger spp.), | |
| | seerfishes | |
| | (Scomberomorus spp.), | |
| | jack and horse mackerel | |
| | (Trachurus spp.), jacks, | |
| | crevalles (Caranx spp.), | |
| | cobia (Rachycentron | |
| | canadum), silver pomfrets | |
| | (Pampus spp.), Pacific | |
| | saury (Cololabis saira), scads (Decapterus spp.), | |
| | capelin (Mallotus | |
| | villosus), swordfish | |
| | (Xiphias gladius), | |
| | Kawakawa (Euthynnus | |
| | affinis), bonitos (Sarda | |
| | spp.), marlins, sailfishes, | |
| | spearfish (Istiophoridae) | |
| 0305.59 | - Dried fish, other than | СТН |
| | edible fish offal, whether | |
| | or not salted but not | |
| | smoked : Other | |
| 0305.61 | Other - Fish, salted but not dried | СТН |
| 0505.01 | or smoked and fish in | |
| | brine, other than edible | |
| | fish offal : | |
| | Herrings (Clupea | |
| | harengus, Clupea pallasii) | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 0305.62 | - Fish, salted but not dried | СТН |
| | or smoked and fish in | |
| | brine, other than edible | |
| | fish offal : | |
| | Cod (Gadus morhua, | |
| | Gadus ogac, Gadus | |
| | macrocephalus) | |
| 0305.69 | - Fish, salted but not dried | СТН |
| | or smoked and fish in | |
| | brine, other than edible | |
| | fish offal : Other | |
| 0305.72 | | СТН |
| 0303.72 | - Fish fins, heads, tails, maws and other edible fish | CIH |
| | offal : | |
| | Fish heads, tails and | |
| | maws | |
| 0305.79 | - Fish fins, heads, tails, | СТН |
| 0303.79 | maws and other edible fish | em |
| | offal : | |
| | Other | |
| 03.09 | Flours, meals and pellets | СТН |
| 03.07 | of fish, crustaceans, | |
| | molluses and other aquatic | |
| | invertebrates, fit for | |
| | human consumption | |
| Chapter 4 | Dairy produce; birds' | WO for all the materials of Chapters 1 and 4 |
| | eggs; natural honey; | ······································ |
| | edible products of animal | |
| | origin, not elsewhere | |
| | specified or included | |
| | - | |
| Chapter 5 | Products of animal origin, | WO for all the materials of Chapter 5 |
| - | not elsewhere specified or | |
| | included | |
| Chapter 6 | Live trees and other | WO for all the materials of Chapter 6 |
| | plants; bulbs, roots and | |
| | the like; cut flowers and | |
| | ornamental foliage | |
| Chapter 7 | Edible vegetables and | WO for all the materials of Chapter 7 |
| | certain roots and tubers | |
| Chapter 8 | Edible fruit and nuts; peel | WO for all the materials of Chapter 8 |
| | of citrus fruits or melons | |
| ex Chapter 9 | Coffee, tea, maté and | WO for all the materials of Chapter 9 |
| | spices | |
| ex 090121.90 | Coffee capsules | CTSH |
| | containing coffee, | |
| | roasted, not decaffeinated | |
| Chapter 10 | Cereals | WO for all the materials of Chapter 10 |
| ex Chapter 11 | Products of the milling | WO for all materials of Chapters 7 and 10 |
| | industry; malt; starches; | |
| | insulin; wheat gluten; | |
| | except for: | |
| | | |
| 11.01 | | |
| 11.01 | Wheat or meslin flour | WO for all materials of Chapter 10 |
| 11.03 | Cereal groats, meal and | WO for all materials of Chapter 10 |
| 11.04 | pellets | |
| 11.04 | Cereal grains otherwise | WO for all materials of Chapter 10 |
| | worked (for example, | |
| | hulled, rolled, flaked, | |
| | pearled, sliced or | |
| | kibbled), except rice of | |
| | heading 10.06; germ of | |
| | cereals, whole, rolled, flaked or ground | |
| | naked or ground | 1 |
| | 0 | |
| 11.08 | Starches; inulin | сс |

| HS Code | Description of product | Working or processing, carried out on non-originating |
|-------------------|---|---|
| 2022 | (2) | materials, which confers originating status |
| (1) Chapter 12 | (2) Oil seeds and oleaginous | (3) WO for all the materials of Chapter 12 |
| | fruits; miscellaneous | r |
| | grains, seeds and fruit; | |
| | industrial or medicinal plants; straw and fodder | |
| Chapter 13 | Lac; natural gums, resins, | WO for all materials of Chapter 13 |
| - | gum-resins and oleoresins | · |
| Chapter 14 | (for example, balsams) Vegetable plaiting | WO for all the materials of Chapter 14 |
| Chapter 14 | materials; vegetable | wo for an the materials of Chapter 14 |
| | products not elsewhere | |
| <u>C1</u> + 15 | specified or included | CTU |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage | СТН |
| | products; prepared edible | |
| | fats; animal or vegetable | |
| 15.02 | waxes; except for: Fats of bovine animals, | |
| 15.62 | sheep or goats, other than | |
| | those of heading 15.03 | |
| | - Fats from bones or waste - Other | CTH WO for all the materials of Chapter 2 |
| 15.04 | Fats and oils and their | Manufacture from non-originating materials of any heading |
| | fractions, of fish or marine | |
| | mammals, whether or not refined, but not | |
| | chemically modified: | |
| 15.06 | Other animal fats and oils | |
| | and their fractions, | |
| | whether or not refined, but not chemically modified: | |
| | - Solid fractions | CTH |
| 15.07 | - Others | WO for all the materials of Chapter 2 |
| 15.07 | Soya-bean oil and its fractions, whether or not | WO for all the vegetable materials |
| | refined, but not | |
| | chemically modified. | |
| | | |
| 15.08 | Ground-nut oil and its | WO for all the vegetable materials |
| | fractions, whether or not | |
| | refined, but not chemically modified | |
| 15.09 | Olive oil and its fractions, | WO for all the vegetable materials |
| | whether or not refined, but | |
| 15.10 | not chemically modified Other oils and their | WO for all the vegetable materials |
| 15.10 | fractions, obtained solely | wo for an the vegetable materials |
| | from olives, whether or | |
| | not refined, but not chemically modified, | |
| | including blends of these | |
| | oils or fractions with oils | |
| | or fractions of heading 15.09 | |
| 15.11 | Palm oil and its fractions, | WO for all the vegetable materials |
| | whether or not refined, but | _ |
| 15.12 | not chemically modified Sunflower-seed, safflower | WO for all the vegetable materials |
| 13.12 | or cotton-seed oil and | |
| | fractions thereof, whether | |
| | or not refined, but not | |
| 15.13 | chemically modified Coconut (copra), palm | WO for all the vegetable materials |
| | kernel or babassu oil and | |
| | fractions thereof, whether | |
| | or not refined, but not chemically modified. | |
| 15.14 | Rape, colza or mustard oil | WO for all the vegetable materials |
| | and fractions thereof, | |
| | whether or not refined, but not chemically modified | |
| l | not chemically modified | I |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 15.15 | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not | сс |
| 15.16 | chemically modified Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re- esterified or elaidinised, whether or not refined, but | сс |
| 15.17 | not further prepared Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of | CTH and VNM 60% |
| Chapter 16 | heading 15.16 Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects | CC. However, materials of Chapter 2 used must be wholly obtained |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | WO for all materials of Chapter 17 |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose - Other | СТН WO |
| ex 17.04.90 | Sugar confectionery including white chocolate, not containing cocoa; other than jelly confectionery, boiled sweets, toffees, caramels and similar sweets | СТН |
| ex Chapter 18 | Cocoa and cocoa preparations | CTH and |
| 18.04 18.05 | Cocoa butter, fat and oil Cocoa powder, not containing added sugar or other sweetening matter | VNM 60% CTH CTH |
| 18.06 | Chocolate and other food preparations containing cocoa | CTH except heading 18.05 |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 19.01 | Malt extract; food | |
| | preparations of flour, | |
| | groats, meal, starch or | |
| | malt extract, not | |
| | containing cocoa or | |
| | containing less than 40% | |
| | by weight of cocoa | |
| | calculated on a totally defatted basis, not | |
| | defatted basis, not elsewhere specified or | |
| | included; food | |
| | preparations of goods of | |
| | headings 04.01 to 04.04, | |
| | not containing cocoa or | |
| | containing less than 5% | |
| | by weight of cocoa | |
| | calculated on a totally | |
| | defatted basis, not | |
| | elsewhere specified or | |
| | included: - Malt extract | Manufacture from cereals of Chapter 10 |
| | - Other | CTH |
| 19.02 | Pasta, whether or not | |
| = | cooked or stuffed (with | |
| | meat or other substances) | |
| | or otherwise prepared, | |
| | such as spaghetti, | |
| | macaroni, noodles, | |
| | lasagne, gnocchi, ravioli, | |
| | cannelloni; couscous, | |
| | whether or not prepared: | |
| | - Containing 20% or less | WO for all the cereals and derivatives (except durum wheat |
| | by weight of meat, meat offal, fish, crustaceans or | of chapter 10) |
| | molluscs | |
| | - Containing more than | WO for: |
| | 20% by weight of meat, | - all the cereals and their derivatives (except durum wheat of |
| | meat offal, fish, | chapter 10) |
| | crustaceans or molluscs | and |
| | | - all the materials of Chapters 2 |
| 19.03 | Tapioca and substitutes | WO |
| | therefore prepared from | |
| | starch, in the form of | |
| | flakes, grains, pearls, siftings or similar forms | |
| 19.04 | Prepared foods obtained | CTSH |
| 17.01 | by the swelling or roasting | and |
| | of cereals or cereal | VNM 65% |
| | products (for example, | |
| | corn flakes); cereals | |
| | (other than maize (corn) in | |
| | grain form or in the form | |
| | of flakes or other worked | |
| | grains (except flour, | |
| | groats and meal), pre- | |
| | cooked or otherwise | |
| | prepared, not elsewhere specified or included | |
| 19.05 | Bread, pastry, cakes, | СТН |
| 17.00 | biscuits and other bakers' | |
| | wares, whether or not | |
| | containing cocoa; | |
| | communion wafers, | |
| | empty cachets of a kind | |
| | suitable for | |
| | pharmaceutical use, | |
| | sealing wafers, rice paper | |
| | and similar products | |
| ex Chapter 20 | Preparations of | СТН |
| en enapter 20 | - | |
| en enapter 20 | vegetables, fruit, nuts or other parts of plants | and VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|---|
| (1) | (2) | (3) |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic | СС |
| 20.07 | acid, not frozen, other than products of heading 20.06 | СС |
| 20.08 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or | сс |
| 20.09 | other sweetening matter Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | СС |
| ex Chapter 21 | Miscellaneous edible preparations | СТН |
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | CC except of Chapter 04 or VNM 60% CC except of Chapter 04 or VNM 60% |
| 21.02 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders | |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | CTH and VNM 60%. |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09 | СТН |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------------------|---|--|
| (1) | (2) | (3) |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009 | WO for all the materials of Chapter 8 |
| 22.06 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included | WO for all the materials of Chapter 8 |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | CTH and VNM 60%. |
| ex 23.01 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | WO for all the materials of Chapters 2 and 3 |
| ex 23.03 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight | WO for all the maize used |
| ex 23.06 | Oil cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of olive oil, containing more than 3% of olive oil | WO for all the olives used are wholly obtained |
| 23.09 | Preparations of a kind used in animal feeding | СТН |
| ex Chapter 24 24.02 | Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body; except for: Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | WO for all the materials of Chapter 24 CTH, except from heading 2403.19 |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences | СТН |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|------------------------|---|--|
| (1) | (2) | (3) |
| 24.04 ex Chapter 25 | Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body Salt; sulphur; earths and | СТН |
| | stone; plastering materials, lime and cement | and VNM 60% |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape 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; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated | CTSH or VNM 60 % CTSH or VNM 60 % |
| Chapter 26 | Ores, slag and ash | CTSH and VNM 60 % |
| ex Chapter 27 27.09 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | CTSH and VNM 60 % CC CTH |
| 27.10 | Petroleum oils and oils obtained from bituminous minerals, crude Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils | or VNM 50 % |
| 27.11 | Petroleum gases and other gaseous hydrocarbons | СТЅН |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| ex Chapter 28 | Inorganic chemicals; | CTSH |
| - | organic or inorganic | and |
| | compounds of precious | VNM 60 % |
| | metals, of rare-earth | |
| | metals, of radioactive | |
| 28.04 | elements or of isotope: Hydrogen, rare gases and | CTSH |
| 28.04 | other non-metals | or |
| | other non metals | VNM 60 % |
| 28.06 | Hydrogen chloride | CTSH |
| | (hydrochloric acid); | or |
| | chlorosulphuric acid | VNM 60 % |
| 28.07 | Sulphuric acid; oleum | CTSH |
| | | or VNM 60 % |
| 28.09 | Diphosphorus pentaoxide; | CTSH |
| 28.09 | phosphoric acid; | or |
| | polyphosphoric acids, | VNM 60 % |
| | whether or not chemically | |
| | defined | |
| 28.11 | Other inorganic acids and | CTSH |
| | other inorganic oxygen | or NBD (0.0) |
| 28.12 | compounds of non-metals. | VNM 60 % CTSH |
| 28.12 | Halides and halide oxides of non-metals | or |
| | of non-metals | VNM 60 % |
| 28.15 | Sodium hydroxide | CTSH |
| | (caustic soda); potassium | or |
| | hydroxide (caustic | VNM 60 % |
| | potash); peroxides of | |
| 20.10 | sodium or potassium | OTOLI |
| 28.18 | Artificial corundum, whether or not chemically | CTSH or |
| | defined; aluminium oxide; | VNM 60 % |
| | aluminium hydroxide | |
| 28.25 | Hydrazine and | CTSH |
| | hydroxylamine and their | or |
| | inorganic salts; other | VNM 60 % |
| | inorganic bases; other | |
| | metal oxides, hydroxides and peroxides | |
| 28.27 | Chlorides, chloride oxides | CTSH |
| 20.27 | and chloride hydroxides; | or |
| | bromides and bromide | VNM 60 % |
| | oxides; iodides and iodide | |
| | oxides. | CTTOWN |
| 28.33 | Sulphates; alums; | CTSH |
| | peroxosulphates (persulphates) | or VNM 60 % |
| 28.35 | Phosphinates | CTSH |
| 20.00 | (hypophosphites), | or |
| | phosphonates (phosphites) | VNM 60 % |
| | and phosphates; | |
| | polyphosphates, whether | |
| 28.20 | or not chemically defined | CTOL |
| 28.39 | Silicates; commercial alkali metal silicates | CTSH or |
| | aikan metai sincates | or VNM 60 % |
| 28.43 | Colloidal precious metals; | CTSH |
| | inorganic or organic | or |
| | compounds of precious | VNM 60 % |
| | metals, whether or not | |
| | chemically defined; | |
| | amalgams of precious | |
| I | metals | I |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 28.44 | Radioactive chemical | CTSH |
| | elements and radioactive | or |
| | isotopes (including the | VNM 60 % |
| | fissile or fertile chemical | |
| | elements and isotopes) | |
| | and their compounds; | |
| | mixtures and residues | |
| | containing these products. | |
| 28.45 | Isotopes other than those | CTSH |
| | of heading 28.44; | or |
| | compounds, inorganic or | VNM 60 % |
| | organic, of such isotopes, | |
| | whether or not chemically | |
| 28.40 | defined. | CTSU |
| 28.49 | Carbides, whether or not | CTSH |
| | chemically defined | or VDIM (0.0/ |
| 29.52 | | VNM 60 % |
| 28.53 | Phosphides, whether or | CTSH |
| | not chemically defined, | or DDD (CO 0/ |
| | excluding ferrophosphorus; other | VNM 60 % |
| | | |
| | | |
| | (including distilled or conductivity water and | |
| | water of similar purity); | |
| | liquid air (whether or not | |
| | rare gases have been | |
| | removed); compressed air; | |
| | amalgams, other than | |
| | amalgams of precious | |
| | metals | |
| ex Chapter 29 | Organic chemicals | CTSH |
| ex enapter 29 | organie enemieais | or |
| | | VNM 60 % |
| | | |
| 29.13 | Halogenated, sulphonated, | СТЅН |
| 29.15 | nitrated or nitrosated | and |
| | derivatives of products of | VNM 60 % |
| | heading 29.12 | |
| 29.27 | Diazo-, azo- or azoxy- | СТЅН |
| 29.21 | compounds | and |
| | compounds | VNM 60 % |
| Chapter 30 | Pharmaceutical products | CTSH |
| Chapter 50 | i narmaceutical products | or |
| | | VNM 65% |
| | | |
| Chapter 31 | Fertilisers | |
| 31.01 | Animal or vegetable | СТН |
| 51.01 | fertilisers, whether or not | or |
| | mixed together or | or VNM 65% |
| | chemically treated; | 1 TITL 0.7 /0 |
| | fertilisers produced by the | |
| | mixing or chemical | |
| | treatment of animal or | |
| | vegetable products | |
| 21.02 | | |
| 31.02 | Mineral or chemical | СТН |
| | fertilisers, nitrogenous | or DDD (CON/ |
| 21.02 | | VNM 60% |
| 31.03 | Mineral or chemical | CTSH |
| | fertilisers, phosphatic | and |
| | | VNM 60% |
| a 1.04 | | |
| 31.04 | Mineral or chemical | СТН |
| 31.04 | Mineral or chemical fertilisers, potassic | |

| Vorking or processing, carried out on non-orig materials, which confers originating statu | Description of product | HS Code 2022 |
|--|--|-----------------|
| (3) | (2) | (1) |
| Ή | Mineral or chemical | 31.05 |
| IN 650/ | fertilisers containing two | |
| JM 65% | or three of the fertilising elements nitrogen, | |
| | phosphorus and | |
| | potassium; other | |
| | fertilisers; goods of this | |
| | Chapter in tablets or | |
| | similar forms or in | |
| | packages of a gross weight not exceeding 10 kg | |
| SH | Tanning or dyeing | ex Chapter 32 |
| | extracts; tannins and their | ex chapter 52 |
| IM 60 % | derivatives; dyes, | |
| | pigments and other | |
| | colouring matter; paints | |
| | and varnishes; putty and | |
| SH | other mastics; inks Tanning extracts of | 32.01 |
| Sп 1 | vegetable origin; tannins | 52.01 |
| JM 70% | and their salts, ethers, | |
| | esters and other | |
| | derivatives | |
| SH | Synthetic organic tanning | 32.02 |
| 1 N/ 700/ | substances; inorganic | |
| JM 70% | tanning substances; tanning preparations, | |
| | whether or not containing | |
| | natural tanning | |
| | substances; enzymatic | |
| | preparations for | |
| | pretanning | 22.05 |
| 'SH 1 | Colour lakes; preparations as specified in Note 3 to | 32.05 |
| JM 70% | this Chapter based on | |
| | colour lakes | |
| Н | Essential oils and | ex Chapter 33 |
| | resinoids; perfumery, | |
| | cosmetic or toilet | |
| | preparations | |
| Η | Essential oils (terpeneless | 33.01 |
| | · · · | 55.01 |
| NM 60% | concretes and absolutes; | |
| | resinoids; extracted | |
| | | |
| | , | |
| | | |
| | | |
| | 6 | |
| | the deterpenation of | |
| | essential oils; aqueous | |
| | distillates and aqueous | |
| Ъ | | 33.02 |
| | | 55.02 |
| | | |
| | solutions) with a basis of | |
| | one or more of these | |
| | substances, of a kind used | |
| | | |
| | industry; other | |
| | | |
| | · · · · · · · · · · · · · · · · · · · | |
| | manufacture of beverages | |
| | or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the | 33.02 |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| ex Chapter 34 | Soap, organic surface- active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster | СТН |
| 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01 | CTH or VNM 60 % |
| 34.03 | 34.01 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti- rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals | CTH or VNM 60 % |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | CTSH or VNM 60 % |
| 35.01 | Casein, caseinates and other casein derivatives; casein glues | CTSH and VNM 60% |
| ex Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | CTSH or VNM 60 % |
| 36.05 | Matches, other than pyrotechnic articles of heading 36.04 | CTSH and VNM 60% |
| 36.06 | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter | CTSH and VNM 60% |
| Chapter 37 | Photographic or cinematographic goods | CTSH and VNM 60% |
| ex Chapter 38 | Miscellaneous chemical products | CTSH or VNM 60 % |

| (1)(2)(3)38.03Tall oil, whether or not refined trepentic oils produced by the distillation or other trepentine and other trepentine and other trepentine and other trepentine and other treatment of conferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha- terpineol as the main constituentCTSH and VNM 60%38.06Rosin and resin acids, and derivatives thereof; rosin aphtha; vegetable pitch; brevers' pitch and similar preparations based on rosin, resin acids or on vogetable pitch preparations based on rosin, resin acids or on vogetable pitch for fire-extinguishing grenadesCTSH and VNM 60%38.13Preparations and charges for fire-extinguishers; other than those of heading 27.07 or 29.02 Industrial moncentoxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodiesel and mixtres thereof, not containing or alcoholsCTSH and VNM 60%38.27Mixtures containing ess than 70 % by weight of pertoleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containing ess than 70 % bituminous mineralsCTSH and VNM 60% | |
|---|--|
| 38.05refinedand VNM 60%38.05Gun, wood or sulphat turpentine oils produced by the distillation or other treatment of conferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha- terpineol as the main constituentVNM 60%38.06Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gumsCTSH and VNM 60%38.07Wood tar; wood tar oils; vood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations and charges for fire-extinguishers; charged fireextinguishers; charged fireextinguishers; charged fireextinguishers; other than those of refining; industrial fatty alcoholsCTSH and VNM 60%38.13Preparations and charges for fire-extinguishers; charged fireextinguishers; charged fireextinguishers; charged fireextinguishers; other than those of refining; industrial fatty alcoholsCTSH and VNM 60%38.26Industrial monocarboxytic tereof, not containing ootis obtained from by weight of petrole vight of petrole tereof, not containing ootis obtained from by weight of petrole otis or oils obtained from by weight of petrole otis or oils obtained from by weight of petrole otis or oils obtained from bituminous unirealsCTSH and VNM 60%38.27MixtresContaining tereof, not containing to rolis obtained from bituminous unirealsCTSH and VNM 60%38.27MixtresContaining tereof, not containing to rolis obtained from bituminous unirealsCTSH and NM 60% | |
| 38.05Cum, wood or subhat turpentine and other terpenic oils produced by the distillation or other reatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha- terpincol as the main constituent derivatives thereof; rosin spirit and rosin oils; run gumsVNM 60%38.06Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run yum 6000 crecoster wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vogetable pitchCTSH and vNM 60%38.13Preparations and charges for fire-extinguishing grenadesCTSH and vNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 20.20CTSH and vNM 60%38.23Industrial monocarboxylic tereof; not containing vegift of periodis refining; industrial monocarboxylic alcoholsCTSH and vNM 60%38.24Biodiesel and mixtures thereof, not containing other than those of heading 27.07 or 20.20CTSH and vNM 60%38.27Mixtes tereof, not containing other than those of heading 27.07 or 20.20CTSH and vNM 60%38.27Mixtes tereof, not containing other of thereof, not containing other of thereof, not containing other of iso oils obtained from bituminous mineralsCTSH and vNM 60%38.27Mixtes tereof not containing other oils obtained from bituminous mineralsCTSH and vNM 60% | |
| 38.05Gum, wood or sulphate turpentine and other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha- terpineol as the main constituentCTSH and VNM 60%38.06Rosin and resin acids, and derivatives thereof; rosin apsirit and rosin oils; run gumsCTSH and vood tar; wood tar vike wood tar; wood tar; wood tar; wood tar; wood tar; wood tar; wood tar; treatelbe pitch, brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch preparations and chargesCTSH and voltar; vood tar; wood tar vike; VNM 60%38.13Preparations and charges for fire-extinguishing grenadesCTSH and voltar; vood tar; wood tar vike; vood tar; vood tar; vood tar; vood tar; wood tar; wood tar; wood tar; wood tar; vood tar; voo | |
| turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphife turpentine and other crude para-cymene; pine oil containing alpha- terpineol as the main constituentand VNM 60%38.06Rosin and resin acids, and derivatives thereof; rosin spint and rosin oils; run gumsCTSH and and WNM 60%38.07Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on vegetable pitch; brewers' pitch and similar grenadesCTSH and VNM 60%38.13Preparations and charges for fire-extinguishing grenadesCTSH and VNM 60%38.17Mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial monocarboxylic farty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.24Mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH and VNM 60%38.25Biodiesel and mixtres thereof, not containing or containing less than 70 % by weight of perforem oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containing less than 70 % bituminous mineralsCTSH and VNM 60% | |
| tempenic oils produced by the distillation or othe treatment of conferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha- terpineol as the main constituentVNM 60%38.06Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gumsCTSH and VNM 60%38.07Wood tar; wood tar vils; wood cresoste; wood naphtha; vegetable pitch, brewers' pitch and similar preparations based on vegetable pitch, brewers' pitch and similar grenadesCTSH and VNM 60%38.13Preparations and charges (charged fireextinguishing grenadesCTSH and VNM 60%38.17Mixed alkylheaptthalenes, other than those of tread alkylhaphthalenes, other than those of terfining; industrial fatty alcoholsCTSH and VNM 60%38.26Bioliesel and mixtures thereof, not containing vegifut of perforum vegifut of perforum vegifut of perforum refining; industrial fatty alcoholsCTSH and VNM 60%38.27Mixtures containing turbustrial fatty alcoholsCTSH and VNM 60%38.27Mixtures containing turbustrial fatty alky turbustrial fattyCTSH and VNM 60% | |
| the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other erude para-cymene; pine oil containing alpha- terpineol as the main constituentCTSH38.06Rosin and resin acids, and derivatives thereof; rosin agumsCTSH38.07Wood tar; wood tar oils; vood creosote; wood naphtha; vegetable pitch; brewers/ pitch and similar preparations based on rosin, resin acids or on vegetable pitch; brewers/ pitch and similar grenadesCTSH38.13Preparations based on resin, resin acids or on vegetable pitch; brewers/ pitch and similar preparations based on rosin, resin acids or on vegetable pitch; brewers/ pitch and similar preparations based on resin, resin acids or on vegetable pitch; brewers/ pitch and similar preparations based on resin, resin acids or on vegetable pitch; brewers/ pitch and similar preparations based on resin, resin acids or on vegetable pitch; brewers/ pitch and similar preparations based on resin, resin acids or on vegetable pitch; brewers/ pitch and similar preparations based on resin, resin acids or on vegetable pitch; volv M60%CTSH and vNM 60%38.13Preparations allow and volve down refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodiesel and mixtures thereof, not containing or ontaining less than 70% by weight of petroleum oils or oils obtained from by weight of petrole | |
| treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha- terpineol as the main constituentTSH38.06Rosin and resin acids, and derivatives thereof; rosin and spirit and rosin oils; run gumsCTSH and VNM 60%38.07Wood tar; wood tar oils; wood tar oils; run preparations based on rosin, resin acids or on vegetable pitch; brewers' pich and similar preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH and VNM 60%38.13Preparations and charges for fire-extinguishers; charged fireextinguishing other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial monocarboxylic futy alcoholsCTSH and vVNM 60%38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from by weight of petroleum oils orotaining less than | |
| sulphite turpentine and other crude para-symene; ine oil containing alpha- terpineol as the main constituentCTSH and38.06Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gumsCTSH and VNM 60%38.07Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch or fire-extinguishing grenadesCTSH and VNM 60%38.13Preparations based on rosin, resin acids or on vegetable pitch grenadesCTSH and vestable pitch VNM 60%38.17Mixed alkylenzenes and refining; industrial fatty aciobisCTSH and and VNM 60%38.23Industrial moncarboxylic for treining; industrial fatty aciobisCTSH and and VNM 60%38.24Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and voils distrial from and voils distrial from and voils distrial from refining; industrial from by weight of petroleum olis or oils obtained from bituminous mineralsCTSH and voils distrial from and voils distrial from and voils distrial from solution witumious minerals | |
| other crude para-cymene; pine oil containing alpha- terpineol as the main constituentCTSH and volve structure38.06Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gumsCTSH and VNM 60%38.07Wood tar; wood tar oils; vood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations based on rosin, resin acids or on vegetable pitch for fire-extinguishing grenadesCTSH and VNM 60%38.17Mixed alkylbenzenes and mixed alkylpaphthalenes, other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodicsel and mixtures thereof, not containing or olis or oils obtained from by weight of petroleum oils or oils | |
| pine oil containing alpha- terpineol as the main constituentpine oil containing alpha- terpineol as the main constituent38.06Rosin and resin acids, and derivatives thereof; rosin and spirit and rosin oils; run gumsCTSH and VNM 60%38.07Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations and charges for fire-extinguishing grenadesCTSH and VNM 60%38.17Mixed alkylbenzenes and refining; industrial fatty alcoholsCTSH and VNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty oontaining less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures to rolls obtained from bituminous mineralsCTSH and vNM 60% | |
| 38.06terpineol as the main constituentCTSH and vNM 60%38.07Wood tar; wood tar oils; gumsCTSH and VNM 60%38.07Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations and charges for fire-extinguishing grenadesCTSH and vNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH and vNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and vNM 60%38.26Biodiesel and mixtures thereof, not containing or oils obtained from bituminous mineralsCTSH and vNM 60%38.27Mixtures containing to rolls obtained from bituminous mineralsCTSH | |
| 38.06constituent Rosin and resin acids, and derivatives thereof; rosin and yunk 60%CTSH and yunk 60%38.07Wood tar; wood tar oils; run gumsVNM 60%38.07Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations based on rosin, resin acids or on vegetable pitchCTSH and vegetable pitch38.13Preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH and and VNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of vefining; industrial fatty alcoholsCTSH and and VNM 60%38.26Biodiesel and mixtures thereof, not containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and yunk 60%38.27Mixtures containing to role other than formCTSH and yunk 60% | |
| 38.06Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gumsCTSH and VNM 60%38.07Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations based on rosin, resin acids or on vegetable pitchCTSH and vegetable pitch38.13Preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH and vegetable pitch38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and and VNM 60%38.26Biodiesel and mixtures thereof, not containing less than 70 % by weight of petroleum oils or oils obtained from biuminous mineralsCTSH and vNM 60%38.27Mixtures containing thereof, not containing less than 70 %CTSH and vNM 60% | |
| 38.07derivatives thereof; rosin spirit and rosin oils; run gumsand VNM 60%38.07Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH38.13Preparations dased on rosin, resin acids or on vegetable pitch for fire-extinguishers; charged fireextinguishers; other than those of heading 27.07 or 29.02CTSH38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH38.26Biodiesel and mixtures containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH38.27Mixterscontaining or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH38.27Mixturescontaining or containing or or solutioned from oils or oils obtained from oils or oils obt | |
| 38.07spirit and rosin oils; run gums Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations and charges for fire-extinguishers; charged fireextinguishers; other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial anoncarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodicsel and mixtures thereof, not containing or oils or bils oblained from bit winnous mineralsCTSH and VNM 60%38.27Mixterscontaining or thereof, not containing or oils obtained from bit winnous mineralsCTSH and CTSH38.27Mixturescontaining or thick obliced and mixtures oils obtained from bit winnous mineralsCTSH | |
| 38.07gums Wood tar; wood tar oils; wood creosote; wood aphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH and VNM 60%38.13Preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH and VNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containing or lis or oils obtained from bituminous mineralsCTSH | |
| wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchand VNM 60%38.13Preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH and OWNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of lading 27.07 or 29.02CTSH and Adom crtsH38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and OWNM 60%38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and CTSH38.27Mixtures containing of wixtures containing CTSHCTSH and CTSH | |
| naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchVNM 60%38.13Preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH and VNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of lheading 27.07 or 29.02CTSH and and38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and NM 60%38.26Biodiesel and mixtures thereof, not containing less than 70 % by weight of petroleum oils obtained from bituminous mineralsCTSH and CTSH38.27Mixtures containing other scienceCTSH and CTSH | |
| brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitchCTSH38.13Preparations and charges for fire-extinguishing grenadesCTSH38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils obtained from bituminous mineralsCTSH38.27Mixtures containing or CTSHCTSH | |
| preparations based on rosin, resin acids or on vegetable pitchCTSH38.13Preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH38.26Biodiesel and mixtures thereof, not containing or or oils or oils obtained from bituminous mineralsCTSH38.27Mixtures containing Of petroleum oils or oils obtained from bituminous mineralsCTSH38.27Mixtures containing or CTSHCTSH | |
| 38.13Instance38.13Preparations and charges for fire-extinguishers; charged fireextinguishing grenadesCTSH and VNM 60%38.17Mixed alkylenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodiesel and mixtures thereof, not containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containing to rest containingCTSH and vNM 60% | |
| 38.13vegetable pitch Preparations and charges for fire-extinguishers; eharged fireextinguishing grenadesCTSH and VNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodiesel and mixtures thereof, not containing or oth of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containingCTSH | |
| 38.13 Preparations and charges for fire-extinguishers; charged fireextinguishing grenades 38.17 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02 38.23 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals 38.27 Preparations and charges for fire-extinguishers; charged fire-extinguishers; and VNM 60% CTSH and VNM 60% CTSH CTSH< | |
| forfire-extinguishers; charged fireextinguishing grenadesand VNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02CTSH and VNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH38.27Mixtures containingCTSH | |
| 38.17charged fireextinguishing grenadesVNM 60%38.17Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of | |
| 38.17 Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols 38.26 Biodiseel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals 38.27 Mixes containing CTSH | |
| mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02and VNM 60%38.23Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodissel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH38.27Mixtures containingCTSH | |
| other heading 27.07 or 29.02 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsVNM 60% and VNM 60%38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containingCTSH | |
| 38.23heading 27.07 or 29.02 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcoholsCTSH and VNM 60%38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containingCTSH | |
| 38.23 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols 38.26 Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals 38.27 Mixtures containing CTSH | |
| fatty acids; acid oils from refining; industrial fatty alcoholsand VNM 60%38.26Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containingCTSH | |
| refining; industrial fatty alcohols 38.26 Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals 38.27 Kerner Market Structure Kerner Market Structure<!--</td--><td></td> | |
| 38.26alcoholsBiodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsCTSH and VNM 60%38.27Mixtures containingCTSH | |
| thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous mineralsand VNM 60%38.27Mixtures containingCTSH | |
| containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals 38.27 VNM 60% CTSH | |
| by weight of petroleum oils or oils obtained from bituminous minerals 38.27 Mixtures containing CTSH | |
| oils or oils obtained from bituminous minerals 38.27 Mixtures containing CTSH | |
| 38.27 bituminous minerals Mixtures containing CTSH | |
| 38.27 Mixtures containing CTSH | |
| 5 | |
| halogenated derivatives of and | |
| methane, ethane or VNM 60% | |
| propane, not elsewhere | |
| specified or included | |
| ex Chapter 39 Plastics and articles CTSH | |
| thereof or | |
| VNM 60% | |
| WO | |
| WO | |
| 39.15 | |
| Waste, parings and scrap, | |
| of plastics | |
| ex Chapter 40 Rubber and articles CTH | |
| thereof and | |
| VNM 60% | |
| 40.01 Natural rubber WO | |
| 40.02 Synthetic rubber and CTH | |
| 40.02 Synthetic rubber and CTH factice derived from oils, or | |
| in primary forms or in VNM 60% | |
| plates, sheets or strip; | |
| mixtures of any product of | |
| heading 40.01 with any | |
| product of this heading, in | |
| primary forms or in plates, | |
| sheets or strip | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|---|
| (1) | (2) | (3) |
| 40.05 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets | CTH or VNM 60% |
| 40.08 | or strip Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber | CTH or VNM 60% |
| 40.09 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) | CTH or VNM 60% |
| 40.10 | Conveyor or transmission belts or belting, of vulcanised rubber | CTH or VNM 60% |
| 40.11 | New pneumatic tyres, of rubber | CTH or VNM 60% |
| 40.14 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber | СТН |
| 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber | СТН |
| 40.16 | Other articles of vulcanised rubber other than hard rubber | CTH or VNM 60% |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather | CTSH and VNM 60% |
| 41.07 | Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of | CTSH or VNM 60% |
| 41.13 | heading 41.14 Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14 | CTSH or VNM 60% |
| ex Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | CTSH and VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originatin materials, which confers originating status |
|-----------------|--|---|
| (1) | (2) | (3) |
| 42.02 | Trunks, suit-cases, vanity- | СТН |
| | cases, executive-cases, | |
| | brief-cases, school | |
| | satchels, spectacle cases, | |
| | binocular cases, camera | |
| | cases, musical instrument | |
| | cases, gun cases, holsters | |
| | and similar containers; | |
| | travelling-bags, insulated | |
| | food or beverages bags, toilet bags, rucksacks, | |
| | handbags, shopping-bags, | |
| | wallets, purses, map- | |
| | cases, cigarette-cases, | |
| | tobacco-pouches, tool | |
| | bags, sports bags, bottle- | |
| | cases, jewellery boxes, | |
| | powder-boxes, cutlery | |
| | cases and similar | |
| | containers, of leather or of | |
| | composition leather, of | |
| | sheeting of plastics, of | |
| | textile materials, of | |
| | vulcanised fibre or of | |
| | paperboard, or wholly or | |
| | mainly covered with such | |
| | materials or with paper | |
| 42.03 | Articles of apparel and | СТН |
| | clothing accessories, of | |
| | leather or of composition | |
| 42.05 | leather Other articles of leather or | СТН |
| 42.05 | of composition leather | CIH |
| Chapter 43 | Furskins and artificial fur; | CTSH |
| Chapter 45 | manufactures thereof | and |
| | manufactures thereof | VNM 60% |
| Chapter 44 | Wood and articles of | СТН |
| | wood; wood charcoal | |
| Chapter 45 | Cork and articles of cork | CTSH |
| | | and |
| | | VNM 60% |
| Chapter 46 | Manufactures of straw, of | CTSH |
| F | esparto or of other plaiting | and |
| | materials; basketware and | VNM 60% |
| | wickerwork | |
| Chapter 47 | Pulp of wood or of other | СТН |
| - | fibrous cellulosic | |
| | material; recovered | |
| | (waste and scrap) paper or | |
| | paperboard | |
| Chapter 48 | Paper and paperboard; | СТН |
| | articles of paper pulp, of | |
| | paper or of paperboard | |
| | | |
| | | |
| | | |
| ex Chapter 49 | Printed books, | СТН |
| | newspapers, pictures and | |
| | other products of the | |
| | printing industry; | |
| | manuscripts, typescripts | |
| 40.02 | and plans | OTH |
| 49.03 | Children's picture, | CTH |
| | drawing or colouring | and NNIM 609/ |
| | books | VNM 60% |
| 49.04 | Music printed on in | СТН |
| 77.07 | Music, printed or in | |
| | manuscount whathan | |
| | manuscript, whether or not bound or illustrated | and VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 49.05 | Maps and hydrographic or similar charts of all kinds, | CTH and |
| | including atlases, wall | VNM 60% |
| | maps, topographical plans | V INIVI 0076 |
| | and globes, printed | |
| 49.08 | Transfers (decalcomanias) | СТН |
| 49.00 | Transfers (decareomanias) | and |
| | | VNM 60% |
| Chapter 50 | Silk | CTSH |
| | | and |
| | | VNM 60% |
| Chapter 51 | Wool, fine or coarse | CTSH |
| I | animal hair; horsehair | and |
| | yarn and woven fabric | VNM 60% |
| Chapter 52 | Cotton | CTSH |
| 1 | | and |
| | | VNM 60% |
| Chapter 53 | Other vegetable textile | CTSH |
| 1 | fibres; paper yarn and | and |
| | woven fabrics of paper | VNM 60% |
| | yarn | |
| Chapter 54 | Man-made filaments: | CTSH |
| F | strip and the like of man- | and |
| | made textile materials | VNM 60% |
| Chapter 55 | Man-made staple fibres | CTSH |
| | inali made supre nores | and |
| | | VNM 60% |
| Chapter 56 | Wadding, felt and non- | CTSH |
| | wovens; special yarns; | and |
| | twine, cordage, ropes and | VNM 60% |
| | cables and articles thereof | |
| Chapter 57 | Carpets and other textile | CTSH |
| | floor coverings | and |
| | 8 | VNM 60% |
| Chapter 58 | Special woven fabrics; | CTSH |
| I | tufted textile fabrics; lace; | and |
| | tapestries; trimmings; | VNM 60% |
| | embroidery | |
| ex Chapter 59 | Impregnated, coated, | CTSH |
| | covered or laminated | and |
| | textile fabrics; textile | VNM 60% |
| | articles or a kind suitable | |
| | for industrial use | |
| | | |
| 5903 | Textile fabrics | CC |
| | impregnated, coated, | |
| | covered or laminated with | |
| | plastics, other than those | |
| | of heading 59.02 | |
| 5910 | Transmission or conveyor | CC |
| | belts or belting, of textile | |
| | material, whether or not | |
| | impregnated, coated, | |
| | covered or laminated with | |
| | plastics, or reinforced with | |
| 5011 | metal or other material | |
| 5911 | Textile products and | CC |
| | articles, for technical uses, | |
| | specified in Note 8 to this | |
| C1 (0 | Chapter | CTOL |
| Chapter 60 | Knitted or crocheted | CTSH |
| | fabrics | and VNIM (00/ |
| 01 (1 | | VNM 60% |
| ex Chapter 61 | Articles of apparel and | CC |
| | clothing accessories, | |
| | knitted or crocheted | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|---|
| (1) | (2) | (3) |
| 61.01 | Men's or boys' overcoats, | CTSH |
| | car-coats, capes, cloaks, | and |
| | anoraks (including ski- | VNM 60% |
| | jackets), wind-cheaters, wind-jackets and similar | |
| | articles, knitted or | |
| | crocheted, other than | |
| | those of heading 61.03 | |
| 61.03 | Men's or boys' suits, | CTSH |
| | ensembles, jackets, | and |
| | blazers, trousers, bib and | VNM 60% |
| | brace overalls, breeches | |
| | and shorts (other than | |
| | swimwear), knitted or | |
| | crocheted | |
| 61.13 | Garments, made up of | CTSH |
| | knitted or crocheted | and |
| | fabrics of heading 59.03, 59.06 or 59.07 | VNM 60% |
| 61.16 | Gloves, mittens and mitts, | СТЅН |
| 01.10 | knitted or crocheted | and |
| | Kinted of crocheted | VNM 60% |
| | | |
| 61.17 | Other made up clothing | CTSH |
| | accessories, knitted or | and |
| | crocheted; knitted or | VNM 60% |
| | crocheted parts of | |
| | garments or of clothing | |
| | accessories | |
| ex Chapter 62 | Articles of apparel and | CC |
| | clothing accessories, not | |
| (2.01 | knitted or crocheted | CTSU |
| 62.01 | Men's or boys' overcoats, | CTSH and VNM 60% |
| | car-coats, capes, cloaks, anoraks (including ski- | |
| | jackets), wind-cheaters, | |
| | wind-jackets and similar | |
| | articles, other than those | |
| | of heading 62.03 | |
| 62.07 | Men's or boys' singlets and | CTSH |
| | other vests, underpants, | and VNM 60% |
| | briefs, nightshirts, | |
| | pyjamas, bathrobes, | |
| | dressing gowns and | |
| (2 00) | similar articles | CTOW |
| 62.08 | Women's or girls' singlets | CTSH |
| | and other vests, slips, petticoats, briefs, panties, | and VNM 60% |
| | nightdresses, pyjamas, | |
| | negligees, bathrobes, | |
| | dressing gowns and | |
| | similar articles | |
| 62.09 | Babies' garments and | CTSH |
| | clothing accessories | and VNM 60% |
| 62.13 | Handkerchiefs | CTSH |
| | | and VNM 60% |
| 62.16 | Gloves, mittens and mitts | CTSH |
| | | and VNM 60% |
| ex Chapter 63 | Other made-up textile | CC |
| | articles; sets; worn | |
| | clothing and worn textile | |
| (2.01 | articles; rags | CTCU |
| 63.01 | Blankets and travelling | CTSH |
| | rugs | and VNIM 60% |
| | 1 | VNM 60% |
| 63.04 | Other furnishing articles | CTSH |
| 63.04 | Other furnishing articles, excluding those of | CTSH and |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|---|
| (1) | (2) | (3) |
| 63.06 | Tarpaulins, awnings and | CTSH |
| | sunblinds; tents (including | and |
| | temporary canopies and | VNM 60% |
| | similar articles); sails for boats, sailboards or | |
| | landcraft; camping goods | |
| 63.08 | Sets consisting of woven | CTSH |
| | fabric and yarn, whether | and |
| | or not with accessories, for | VNM 60% |
| | making up into rugs, | |
| | tapestries, embroidered table cloths or serviettes, | |
| | or similar textile articles, | |
| | put up in packings for | |
| | retail sale | |
| 63.10 | Used or new rags, scrap | CTSH |
| | twine, cordage, rope and | and |
| | cables and worn out | VNM 60% |
| | articles of twine, cordage, | |
| | rope or cables, of textile materials | |
| ex Chapter 64 | Footwear, gaiters and the | СТН |
| chapter of | like; parts of such articles | |
| 64.03 | Footwear with outer soles | СТН |
| | of rubber, plastics, leather | or |
| | or composition leather | VNM 60% |
| 64.06 | and uppers of leather Parts of footwear | СС |
| 64.06 | (including uppers whether | |
| | or not attached to soles | |
| | other than outer soles); | |
| | removable in-soles, heel | |
| | cushions and similar | |
| | articles; gaiters, leggings | |
| | and similar articles, and parts thereof | |
| Chapter 65 | Headgear and parts | CTSH |
| | thereof | and |
| | | VNM 60% |
| Chapter 66 | Umbrellas, sun umbrellas, | CTSH |
| | walking-sticks, seat- | and |
| | sticks, whips, riding- crops, and parts thereof | VNM 60% |
| Chapter 67 | Prepared feathers and | CTSH |
| Chapter 07 | down and articles made of | |
| | feathers or of down; | VNM 60% |
| | artificial flowers; articles | |
| | of human hair | |
| ex Chapter 68 | Articles of stone, plaster, | CTSH |
| | cement, asbestos, mica or similar materials | and VNM 60% |
| 68.04 | Millstones, grindstones, | CC |
| 00.04 | grinding wheels and the | or |
| | like, without frameworks, | VNM 60% |
| | for grinding, sharpening, | |
| | polishing, trueing or | |
| | cutting, hand sharpening | |
| | or polishing stones, and | |
| | parts thereof, of natural stone, of agglomerated | |
| | natural or artificial | |
| | abrasives, or of ceramics, | |
| | with or without parts of | |
| | other materials | |
| 68.05 | Natural or artificial | CC |
| | abrasive powder or grain, | |
| | on a base of textile material, of paper, of | VNM 60% |
| | material, of paper, of | |
| | | |
| | paperboard or of other | |
| | | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 68.06 | Slag wool, rock wool and similar mineral wools; | CC or |
| | exfoliated vermiculite, | VNM 60% |
| | expanded clays, foamed slag and similar expanded | |
| | mineral materials; | |
| | mixtures and articles of heat-insulating, sound- | |
| | insulating or sound- | |
| | absorbing mineral | |
| | materials, other than those of heading 68.11 or 68.12 or of Chapter 69 | |
| 68.10 | Articles of cement, of | СС |
| | concrete or of artificial | or |
| | stone, whether or not reinforced | VNM 60% |
| 68.11 | Articles of asbestos- cement, of cellulose fibre- | CC or |
| | cement or the like | VNM 60% |
| 68.14 | Worked mica and articles | CC |
| | of mica, including agglomerated or | or VNM 60% |
| | reconstituted mica, | |
| | whether or not on a | |
| | support of paper, paperboard or other materials | |
| 68.15 | Articles of stone or of | CC |
| | other mineral substances | or |
| | (including carbon fibres, articles of carbon fibres | VNM 60% |
| | and articles of peat), not | |
| | elsewhere specified or included | |
| ex Chapter 69 | Ceramic products | CTSH |
| | | and VNM 60% |
| 69.09 | Ceramic wares for | СС |
| | laboratory, chemical or | |
| | other technical uses; ceramic troughs, tubs and | VNM 60% |
| | similar receptacles of a | |
| | kind used in agriculture; | |
| | ceramic pots, jars and similar articles of a kind | |
| | used for the conveyance or | |
| 69.10 | packing of goods Ceramic sinks, wash | 66 |
| 09.10 | Ceramic sinks, wash basins, wash basin | CC or |
| | pedestals, baths, bidets, | VNM 60% |
| | water closet pans, flushing | |
| | cisterns, urinals and similar sanitary fixtures | |
| ex Chapter 70 | Glass and glassware | CTSH |
| | | and VNM 60% |
| 70.04 | Drawn glass and blown | VNM 60% CTH |
| | glass, in sheets, whether or | or |
| | not having an absorbent, | VNM 60% |
| | reflecting or non- reflecting layer, but not | |
| | otherwise worked | |
| 70.05 | Float glass and surface | СТН |
| | ground or polished glass, in sheets, whether or not | or VNM 60% |
| | having an absorbent, | |
| | reflecting or non- | |
| | reflecting layer, but not otherwise worked | |
| | Saler hige worked | I |

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| glasses for noncorrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses taboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated flass fibres (including glass wool) and articles thereof (for example, yam, rovings, woven fabrics)CTH or VNM 60%70.19Glass fibres (including glass wool) and articles thereof (for example, yam, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glass thereof; for example, yam, rovings, woven fabrics)CTH or VNM 60%ex Chapter 71Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; inimitation jewellery; coinCTSH71.02Polished precious and CTSHCTSH | 70.15 | Clock or watch glasses | СТН |
| or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glassesCTH70.17Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibratedCTH or VNM 60%70.19Glass fibres (including glass wool) and articles thereof (freexample, yarm, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glass metals clad with precious stones, precious metals, metals clad with precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coinCTSH and Attivity 94 %71.03Polished precious and CTSHCTSH | | 8, | or |
| curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glassesCTH70.17Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibratedCTH or VNM 60%70.19Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glass stones, precious or semi-precious stones, precious metals, metal, and articles thereof; imitation jewellery; coinCTH71.02Worked diamondsCTSH71.03Polished precious and VNM 94 %CTSH | | | VNM 60% |
| the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glassesthe like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses70.17Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibratedCTH or VNM 60%70.19Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glassCTH or VNM 60%ex Chapter 71Natural or cultured pearls, metals clad with precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coinCTSH and Aut71.02Polished precious and CTSHCTSH | | | |
| worked; hollow glass spheres and their segments, for the manufacture of such glassesCTH or VNM 60%70.17Laboratory, hygienic or pharmaceutical glassware, or calibratedCTH or VNM 60%70.19Glass fibres (including glass wool) and articles thereof (for example, yam, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glassCTH or VNM 60%70.20Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metals clad with precious metals clad with precious and articlesCTH or VNM 60%71.02Worked diamondsCTSH71.03Polished precious and CTSHCTSH | | | |
| spheresandtheir segments, fortheir manufacture70.17Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibratedCTH or VNM 60%70.19Glass fibres (including glass wool) and articles thereof (for example, yam, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glassCTH or VNM 60%ex Chapter 71Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coinCTSH and VNM 94 %71.02Polished precious and CTSHCTSH | | | |
| segments, for the manufacture of such glassesCTH or70.17Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibratedCTH or VNM 60%70.19Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glassCTH or VNM 60%ex Chapter 71Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coinCTSH and VNM 94 %71.02Polished precious and CTSHCTSH | | | |
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| 70.17Laboratory, hygienic or pharmaceutical glassware, orCTH or70.19Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)CTH or70.20Other articles of glassCTH or70.20Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coinCTSH and vNM 60%71.02Polished precious and CTSHCTSH71.03Polished precious and CTSHCTSH | | | |
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| or calibrated Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)CTH or VNM 60%70.20Other articles of glassCTH or VNM 60%ex Chapter 71Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coinCTSH and VNM 94 %71.02Polished precious and CTSHCTSH | | pharmaceutical glassware, | or |
| 70.19 Glass fibres (including glass wool) and articles or glass wool) and articles or VNM 60% 70.20 Other articles of glass CTH or VNM 60% 70.20 Other articles of glass CTH or VNM 60% ex Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metals, inetals clad with precious metals, and articles thereof; imitation jewellery; coin CTH 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | | | VNM 60% |
| glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)or VNM 60%70.20Other articles of glassCTH or VNM 60%ex Chapter 71Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coinCTH71.02Worked diamondsCTSH and VNM 94 %71.03Polished precious and CTSH | | | |
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| 70.20 rovings, woven fabrics) Other articles of glass CTH or VNM 60% ex Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin CTH 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | | | |
| 70.20 Other articles of glass CTH or VNM 60% ex Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin CTH 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | | | |
| or VNM 60% ex Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin CTH 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | 70.20 | | СТН |
| view view ex Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin CTH 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | 70.20 | Other articles of glass | |
| ex Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin CTH 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | | | |
| 71.02 Polished precious and 71.03 Polished precious and | ex Chapter 71 | Natural or cultured pearls, | |
| metals clad with precious metal, and articles thereof; imitation jewellery; coin receive and metals clad with precious thereof; imitation jewellery; coin 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | • | precious or semi-precious | |
| metal, and articles thereof; imitation jewellery; coin respectively 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | | | |
| 71.02 thereof; imitation jewellery; coin 71.03 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and | | | |
| jewellery; coinCTSHWorked diamondsCTSHandVNM 94 %71.03Polished precious andCTSH | | - | |
| 71.02 Worked diamonds CTSH and VNM 94 % 71.03 Polished precious and CTSH | | | |
| 71.03 Polished precious and CTSH | 71.02 | | CTOL |
| 71.03 Polished precious and CTSH | /1.02 | worked diamonds | |
| 71.03 Polished precious and CTSH | | | |
| | 71.03 | Polished precious and | |
| | , 1.00 | | |
| VNM 80 % | | Precious stones | |
| | | | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|---|
| (1) | (2) | (3) |
| 71.06 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured | CTH, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of |
| | forms, or in powder form | precious metals of heading 71.06, 71.08 or 71.10 or CTSH and in which the value of all non-originating materials does not exceed 97 % of the ex-works price of the product |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in | CTH, except those of headings 71.06, 71.08 and 71.10 or Electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 |
| 71.10 | powder form Platinum, unwrought or in semi-manufactured | CTH, except those of headings 71.06, 71.08 and 71.10 |
| | forms, or in powder form | or electrolytic, thermal or chemical separation or fusion of precious metals of heading 71.06, 71.08 or 71.10 |
| ex 71.13 | Jewellery, goldsmith and silversmiths wares and other articles | CTH except that of the product and HS 7114-7118 |
| 7113.11 | Jewellery of silver- | CTH except that of the product and HS 7114-7118 and |
| ex 7113.19 | Plain gold jewellery | VNM 98% CTH except that of the product and HS 7114-7118 and VNM 96.5 % |
| ex 7113.19 | Studded gold jewellery | CTH except that of the product and HS 7114-7118 and VNM 94 % for studding with coloured gemstones and VNM |
| 7113.20 | Jewellery of base metal clad with precious metal | 93 % for studding with diamonds CTH except that of the product and HS 7114-7118 and VNM 96.5 % |
| ex 7114.19 | Gold medallions and coins | CTH except that of the product and HS 7113 or 7115-7118 and VNM 98.5% |
| ex 71.14 | Articles of goldsmith or silversmiths wares | CTH except that of the product and HS 7113 or 7115-7118 |
| 71.18 | Coins | CTSH and VNM 98.5 % |
| Chapter 72 | Iron and steel | Melt and Pour in the Parties |
| 72.02 | Ferro-alloys | CTSH |
| | | or VNM 60% |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of | CTSH or |
| 72.10 | iron or steel Flat-rolled products, bars | VNM 60% Manufacture from ingots, other primary forms or |
| 72.10 | and rods, angles, shapes and sections of iron or non-alloy steel | semifinished products of heading No 7206 or 7207 and VNM 60% |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated | Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60% |
| 72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated | Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60% |
| 72.13 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel | Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and |
| | I | VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 72.14 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot- drawn or hot-extruded, but including those twisted after rolling | Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60% |
| 72.15 | Other bars and rods of iron or non-alloy steel | Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60% |
| 72.16 | Angles, shapes and sections of iron or non- alloy steel | Manufacture from ingots, other primary forms or semifinished products of heading No 7206 or 7207 and VNM 60% |
| 72.19 | Flat-rolled products of stainless steel, of a width of 600 mm or more. | Manufacture from ingots or other primary forms of heading No 7218 and VNM 60% |
| 72.20 | Flat-rolled products of stainless steel, of a width of less than 600 mm | Manufacture from ingots or other primary forms of heading No 7218 and VNM 60% |
| 72.22 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading No 7218 and VNM 60% |
| 72.23 | Wire of stainless steel | Manufacture from semifinished materials of heading No 7218 and VNM 60% |
| 72.26 | Flat-rolled products of other alloy steel, of a width of less than 600 mm | Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60% |
| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel | Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60% |
| 72.28 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots, other primary forms or semifinished products of heading No 7206, 7207, 7218 or 7224 and VNM 60% |
| ex Chapter 73 | Articles of iron or steel | Melt and pour in the Parties |
| 73.01 73.02 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel Railway or tramway track construction material of iron or steel, the following | CTH and VNM 60% CTH and VNM 60% |
| | : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 73.04 | Tubes, pipes and hollow | CTSH |
| | profiles, seamless, of iron | and VNIM 600/ |
| | (other than cast iron) or steel | VNM 60% |
| 73.06 | Other tubes, pipes and | СТЅН |
| | hollow profiles (for | and |
| | example, open seam or | VNM 60% |
| | welded, riveted or | |
| | similarly closed), of iron | |
| 73.07 | or steel Tube or pipe fittings (for | СТН |
| 15.07 | example, couplings, | or |
| | elbows, sleeves), of iron or | VNM 50 % |
| | steel | |
| 73.08 | Structures (excluding | СТН |
| | prefabricated buildings of | or VNM 50 % |
| | heading 94.06) and parts of structures (for example, | VINIVI 50 76 |
| | bridges and bridge- | |
| | sections, lock-gates, | |
| | towers, lattice masts, | |
| | roofs, roofing frame- | |
| | works, doors and windows and their frames and | |
| | thresholds for doors. | |
| | shutters, balustrades, | |
| | pillars and columns), of | |
| | iron or steel; plates, rods, | |
| | angles, shapes, sections, | |
| | tubes and the like, prepared for use in | |
| | structures, of iron or steel | |
| 73.09 | Reservoirs, tanks, vats and | СТН |
| | similar containers for any | and |
| | material (other than | VNM 60% |
| | compressed or liquefied gas), of iron or steel, of a | |
| | capacity exceeding 300 l, | |
| | whether or not lined or | |
| | heat-insulated, but not | |
| | fitted with mechanical or | |
| 72.10 | thermal equipment | CTU . |
| 73.10 | Tanks, casks, drums, cans, boxes and similar | CTH and |
| | containers, for any | VNM 60% |
| | material (other than | |
| | compressed or liquefied | |
| | gas), of iron or steel, of a | |
| | capacity not exceeding 300 l, whether or not lined | |
| | or heatinsulated, but not | |
| | fitted with mechanical or | |
| | thermal equipment | |
| 73.12 | Stranded wire, ropes, | СТН |
| | cables, plaited bands, | or NAIM 50.0/ |
| | slings and the like, of iron | VNM 50 % |
| | or steel, not electrically insulated | |
| 73.14 | Cloth (including endless | СТН |
| | bands), grill, netting and | or |
| | fencing, of iron or steel | VNM 50 % |
| | wire; expanded metal of | |
| 72.15 | iron or steel | CTU |
| 73.15 | Chain and parts thereof, of iron or steel | CTH or |
| | | VNM 50 % |
| 1 | I Contraction of the second seco | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 73.17 | Nails, tacks, drawing pins, | СТН |
| | corrugated nails, staples | and |
| | (other than those of | VNM 60% |
| | heading 83.05) and similar | |
| | articles, of iron or steel, | |
| | whether or not with heads | |
| | of other material, but | |
| | excluding such articles with heads of copper | |
| 73.18 | Screws, bolts, nuts, coach | СТН |
| /5.16 | screws, screw hooks, | or |
| | rivets, cotters, cotter-pins, | VNM 50 % |
| | washers (including spring | |
| | washers) and similar | |
| | articles, of iron or steel | |
| 73.20 | Springs and leaves for | CTH |
| | springs, of iron or steel | or |
| | | VNM 50 % |
| 73.21 | Stoves, ranges, grates, | СТН |
| | cookers (including those | or |
| | with subsidiary boilers for | VNM 50 % |
| | central heating), | |
| | barbecues, braziers, gas- | |
| | rings, plate warmers and similar non-electric | |
| | | |
| | domestic appliances, and parts thereof, of iron or | |
| | steel | |
| 73.22 | Radiators for central | СТН |
| 15.22 | heating, not electrically | and |
| | heated, and parts thereof, | VNM 60% |
| | of iron or steel; air heaters | |
| | and hot air distributors | |
| | (including distributors | |
| | which can also distribute | |
| | fresh or conditioned air), | |
| | not electrically heated, | |
| | incorporating a | |
| | motordriven fan or | |
| | blower, and parts thereof, | |
| | of iron or steel | |
| 73.24 | Sanitary ware and parts | CTH |
| | thereof, of iron or steel | and |
| 73.35 | | VNM 60% |
| 73.25 | Other cast articles of iron | СТН |
| | or steel | or VNIM 50.9/ |
| 73.26 | Other articles of iron or | VNM 50 % CTH |
| 75.20 | steel | or |
| | steel | VNM 50 % |
| | | VINN 50 70 |
| ex Chapter 74 | Copper and articles | CTSH |
| ex enapter /4 | thereof | and |
| | | VNM 60% |
| 74.03 | -Refined copper | СТН |
| | | |
| | -Copper alloys and refined | Manufacture from refined copper, unwrought, and waste and |
| | copper containing other | scrap of copper |
| | elements | and |
| | | VNM 70% |
| 74.04 | Copper waste and scrap | СТН |
| 74.07 | Copper bars, rods and | СТН |
| | profiles | |
| 74.08 | Copper wire | СТН |
| 74.09 | Copper plates, sheets and | СТН |
| | strip, of a thickness | |
| | exceeding 0.15 mm | |
| 74.11 | Copper tubes and pipes | CTH |
| 74.12 | Copper tube or pipe | CTH |
| | fittings (for example, | |
| | couplings, elbows, | |
| | sleeves) | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 74.15 | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar | СТН |
| 74.19 | articles, of copper Other articles of copper | СТН |
| ex Chapter 75 | Nickel and articles thereof | CTSH and |
| 75.02 | Unwrought nickel | VNM 60% CTSH or |
| 75.05 | Nickel bars, rods, profiles and wire | VNM 60% CTSH or VNM 60% |
| 75.06 | Nickel plates, sheets, strip and foil | CTSH or VNM 60% |
| 75.07 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | CTSH or VNM 60% |
| 75.08 | Other articles of nickel | CTSH or VNM 60% |
| ex Chapter 76 | Aluminium and articles thereof | CTH; and VNM 50% |
| 7601 | Unwrought aluminium | CTH; and VNM 50% or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |
| 7602 | Aluminium waste and | СТН |
| 76.04 | scrap Aluminium bars, rods and profiles | СТН |
| 76.05 | Aluminium wire | СТН |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm | CTH or VNM 60% |
| 76.07 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm | CTH |
| 76.08 | Aluminium tubes and pipes | СТН |
| 76.09 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) | СТН |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 76.10 | Aluminium structures | СТН |
| | (excluding prefabricated | |
| | buildings of heading | |
| | 94.06) and parts of | |
| | structures (for example, | |
| | bridges and bridge- | |
| | sections, towers, lattice | |
| | masts, roofs, roofing | |
| | frameworks, doors and | |
| | windows and their frames | |
| | and thresholds for doors, | |
| | balustrades, pillars and | |
| | columns); aluminium | |
| | plates, rods, profiles, | |
| | tubes and the like, | |
| | prepared for use in | |
| | structures | |
| 74.14 | | |
| ex 76.16 | Aluminium articles other | CTH. However, gauze, cloth, grill, netting, fencing |
| | than gauze, cloth, grill, | reinforcing fabric and similar materials (including endles |
| | netting, fencing, | bands) of aluminium wire, or expanded metal of aluminium |
| | reinforcing fabric and | may be used; |
| | similar materials | and |
| | (including endless bands) | VNM 50% |
| | of aluminium wire, and | |
| | expanded metal of | |
| | aluminium | |
| Chapter 77 | Reserved for possible | |
| <u>ct</u> . 50 | future use in the HS | 07011 |
| Chapter 78 | Lead and articles thereof | CTSH |
| | | and |
| C1 | | VNM 60% |
| ex Chapter 79 | Zinc and articles thereof | CTSH |
| | | and |
| 20.02 | | VNM 60% |
| 79.07 | Other articles of zinc | СТН |
| | | |
| Chapter 80 | Tin and articles thereof | VNM 60% CTSH |
| Chapter 80 | The and articles thereof | and |
| | | VNM 60% |
| ex Chapter 81 | Other base metals: | CTSH |
| ex Chapter 81 | , | |
| | cermets; articles thereof | and |
| 91.04 | Manuality 1 (11 | VNM 60% |
| 81.04 | Magnesium and articles | CTSH |
| | thereof, including waste | |
| 91.05 | and scrap | CTSU |
| 81.05 | Cobalt mattes and other | CTSH |
| | intermediate products of | |
| | cobalt metallurgy; cobalt | |
| | and articles thereof, | |
| | including waste and scrap | |
| 81.08 | Titanium and articles | CTSH |
| | thereof, including waste | |
| | and scrap | |
| 81.13 | Cermets and articles | CTSH |
| | thereof, including waste | |
| | and scrap | |
| <u></u> | | CTTO V |
| ex Chapter 82 | Tools, implements, | CTSH |
| ex chapter 62 | | |
| ex chapter 62 | cutlery, spoons and forks, | and |
| ex chapter 62 | cutlery, spoons and forks, of base metal; parts thereof of base metal | and VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 82.01 | Hand tools, the following | СТН |
| | : spades, shovels, | or |
| | mattocks, picks, hoes, | VNM 60% |
| | forks and rakes; axes, bill | |
| | hooks and similar hewing | |
| | tools; secateurs and pruners of any kind; | |
| | scythes, sickles, hay | |
| | knives, hedge shears, | |
| | timber wedges and other | |
| | tools of a kind used in | |
| | agriculture, horticulture or | |
| 82.02 | forestry | OTH |
| 82.02 | Hand saws; blades for saws of all kinds | CTH or |
| | (including slitting, slotting | VNM 50% |
| | or toothless saw blades) | V 1 1 1 1 5 0 7 0 |
| 82.03 | Files, rasps, pliers | СТН |
| | (including cutting pliers), | or |
| | pincers, tweezers, metal | VNM 60% |
| | cutting shears, pipe- | |
| | cutters, bolt croppers, | |
| | perforating punches and | |
| 82.04 | similar hand tools Hand-operated spanners | СТН |
| 02.04 | and wrenches (including | or |
| | torque meter wrenches but | VNM 60% |
| | not including tap | |
| | wrenches); | |
| | interchangeable spanner | |
| | sockets, with or without | |
| 82.05 | handles | СТН |
| 82.03 | Hand tools (including glaziers' diamonds), not | |
| | elsewhere specified or | |
| | included; blow lamps; | |
| | vices, clamps and the like, | |
| | other than accessories for | |
| | and parts of, machine- | |
| | tools or waterjet cutting | |
| | machines; anvils; portable forges; hand or | |
| | pedaloperated grinding | |
| | wheels with frameworks | |
| 82.06 | Tools of two or more of | СТН |
| | the headings 82.02 to | or |
| | 82.05, put up in sets for | VNM 60% |
| | retail sale | |
| 82.07 | Interchangeable tools for | СТН |
| | hand tools, whether or not poweroperated, or for | or VNM 50% |
| | machine-tools (for | VINIVI 50% |
| | example, for pressing, | |
| | stamping, punching, | |
| | tapping, threading, | |
| | drilling, boring, | |
| | broaching, milling, | |
| | turning or screw driving), | |
| | including dies for drawing | |
| | or extruding metal, and rock drilling or earth | |
| | boring tools | |
| 82.08 | Knives and cutting blades, | СТН |
| | for machines or for | or |
| | mechanical appliances | VNM 60% |
| | | |
| 82.09 | Plates, sticks, tips and the | СТН |
| | | |
| | like for tools, unmounted, of cermets | or VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 82.11 82.14 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | CTH or VNM 50% CTH or VNM 60% |
| ex Chapter 83 | Miscellaneous articles of base metal | CTSH and |
| 83.01 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal | VNM 60% CTH or VNM 50% |
| 83.02 | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat- racks, hat-pegs, brackets and similar fixtures; | CTH or VNM 50% |
| 83.07 83.08 | castors with mountings of base metal; automatic door closers of base metal Flexible tubing of base metal, with or without fittings Clasps, frames with clasps, buckles, buckle- clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing | CTSH or VNM 50% CTSH or VNM 50% |
| 83.09 | accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal | CTSH or VNM 50% |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof | CTSH and VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 84.02 | Steam or other vapour | CTSH |
| | generating boilers (other | or |
| | than central heating hot | VNM 60% |
| | water boilers capable also | |
| | of producing low pressure | |
| | steam); super-heated | |
| | water boilers | |
| 84.03 | Central heating boilers | CTSH |
| | other than those of | or |
| | heading 84.02 | VNM 60% |
| 84.04 | Auxiliary plant for use | CTSH |
| | with boilers of heading | or |
| | 84.02 or 84.03 (for | VNM 60% |
| | example, economisers, | |
| | super-heaters, soot | |
| | removers, gas recoverers); | |
| | condensers for steam or | |
| | other vapour power units | |
| 84.06 | Steam turbines and other | CTSH |
| | vapour turbines | or |
| | - | VNM 60% |
| 84.07 | Spark-ignition | CTSH |
| | reciprocating or rotary | or |
| | internal combustion | VNM 60% |
| | piston engines | |
| 84.08 | Compression-ignition | CTSH |
| | internal combustion | or |
| | piston engines (diesel or | VNM 60% |
| | semi-diesel engines) | |
| 84.09 | Parts suitable for use | CTSH |
| | solely or principally with | or |
| | the engines of heading | VNM 60% |
| | 84.07 or 84.08 | |
| 84.10 | Hydraulic turbines, water | CTSH |
| | wheels, and regulators | or |
| | therefor | VNM 60% |
| 84.11 | Turbo-jets, turbo- | СТН |
| 0 | propellers and other gas | or |
| | turbines | VNM 60% |
| 84.12 | Other engines and motors | CTSH |
| 02 | o their engines and motors | or |
| | | VNM 60% |
| 84.13 | Pumps for liquids, | СТН |
| 0 | whether or not fitted with | or |
| | a measuring device; liquid | VNM 60% |
| | elevators | |
| 84.14 | Air or vacuum pumps, air | СТН |
| v ··· · I | or other gas compressors | or |
| | and fans; ventilating or | VNM 60% |
| | recycling hoods | 4 T 1111 00 / 0 |
| | incorporating a fan, | |
| | whether or not fitted with | |
| | filters; gas-tight biological | |
| | safety cabinets, whether or | |
| | not fitted with filters | |
| 84.15 | Air conditioning | СТН |
| UT.1J | machines, comprising a | or |
| | machines, comprising a motor-driven fan and | or VNM 60% |
| | elements for changing the | V 1 VIVI UU / 0 |
| | temperature and humidity, | |
| | including those machines | |
| | | |
| | in which the humidity | |
| | cannot be separately | |
| 9416 | regulated | CTOL |
| 84.16 | Furnace burners for liquid | CTSH |
| | fuel, for pulverised solid | |
| | fuel or for gas; mechanical | VNM 60% |
| | stokers, including their | |
| | mechanical grates, | |
| | mechanical ash | |
| | dischargers and similar | |
| | appliances | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 84.17 | Industrial or laboratory | CTSH |
| | furnaces and ovens, | or |
| | including incinerators, | VNM 60% |
| | non-electric | |
| 84.19 | Machinery, plant or | СТН |
| | laboratory equipment, | or VDIM (00) |
| | whether or not electrically heated (excluding | VNM 60% |
| | furnaces, ovens and other | |
| | equipment of heading | |
| | 85.14), for the treatment | |
| | of materials by a process | |
| | involving a change of | |
| | temperature such as | |
| | heating, cooking, roasting, | |
| | distilling, rectifying, sterilising, pasteurising, | |
| | steaming, pastedrising, steaming, drying, | |
| | evaporating, vaporising, | |
| | condensing or cooling, | |
| | other than machinery or | |
| | plant of a kind used for | |
| | domestic purposes; | |
| | instantaneous or storage | |
| 84.20 | water heaters, non-electric | CTSH |
| 84.20 | Calendering or other rolling machines, other | or |
| | than for metals or glass, | VNM 60% |
| | and cylinders therefor | |
| 84.21 | Centrifuges, including | СТН |
| | centrifugal dryers; | or |
| | filtering or purifying | VNM 60% |
| | machinery and apparatus, | |
| 84.22 | for liquids or gases Dish washing machines; | CTSH |
| 04.22 | machinery for cleaning or | or |
| | drying bottles or other | VNM 60% |
| | containers; machinery for | |
| | filling, closing, sealing or | |
| | labelling bottles, cans, | |
| | boxes, bags or other | |
| | containers; machinery for capsuling bottles, jars, | |
| | tubes and similar | |
| | containers; other packing | |
| | or wrapping machinery | |
| | (including heat-shrink | |
| | wrapping machinery); | |
| | machinery for aerating | |
| 84.24 | beverages Mechanical appliances | CTSH |
| 04.24 | Mechanical appliances (whether or not hand- | CTSH or |
| | operated) for projecting, | VNM 60% |
| | dispersing or spraying | |
| | liquids or powders; fire | |
| | extinguishers, whether or | |
| | not charged; spray guns | |
| | and similar appliances; | |
| | steam or sand blasting machines and similar jet | |
| | projecting machines | |
| 84.26 | Ships' derricks; cranes, | CTSH |
| | including cable cranes; | or |
| | mobile lifting frames, | VNM 60% |
| | straddle carriers and | |
| | works trucks fitted with a | |
| 94.27 | crane | CTOL |
| 84.27 | Fork-lift trucks; other works trucks fitted with | CTSH or |
| | lifting or handling | or VNM 60% |
| | equipment | |
| • | | 1 |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| (1) | (2) Other lifting, handling, | (3) CTSH |
| | loading or unloading | or |
| | machinery (for example, | VNM 60% |
| | lifts, escalators, | |
| | conveyors, teleferics) | |
| 84.29 | Self-propelled bulldozers, | CTSH |
| | angledozers, graders, | or |
| | levellers, scrapers, | VNM 60% |
| | mechanical shovels, | |
| | excavators, shovel loaders, tamping | |
| | machines and road rollers | |
| 84.30 | Other moving, grading, | CTSH |
| | levelling, scraping, | or |
| | excavating, tamping, | VNM 60% |
| | compacting, extracting or | |
| | boring machinery, for | |
| | earth, minerals or ores; | |
| | pile-drivers and pile- | |
| | extractors; snow-ploughs | |
| 84.31 | and snowblowers Parts suitable for use | CTSH |
| 64.51 | solely or principally with | or |
| | the machinery of headings | VNM 60% |
| | 84.25 to 84.30 | |
| 84.32 | Agricultural, horticultural | CTSH |
| | or forestry machinery for | or |
| | soil preparation or | VNM 60% |
| | cultivation; lawn or | |
| | sports-ground rollers | |
| 84.34 | Milking machines and | CTSH |
| | dairy machinery | or VNM 60% |
| 84.35 | Presses, crushers and | CTSH |
| 01.55 | similar machinery used in | or |
| | the manufacture of wine, | VNM 60% |
| | cider, fruit juices or | |
| | similar beverages | |
| 84.37 | Machines for cleaning, | CTSH |
| | sorting or grading seed, | or DDD (con/ |
| | grain or dried leguminous | VNM 60% |
| | vegetables; machinery used in the milling | |
| | industry or for the | |
| | working of cereals or | |
| | dried leguminous | |
| | vegetables, other than | |
| | farm-type machinery | |
| 84.38 | Machinery, not specified | CTSH |
| | or included elsewhere in | or DDD (con/ |
| | this Chapter, for the industrial preparation or | VNM 60% |
| | manufacture of food or | |
| | drink, other than | |
| | machinery for the | |
| | extraction or preparation | |
| | of animal or fixed | |
| | vegetable or microbial fats | |
| | or oils | |
| 84.39 | Machinery for making | СТН |
| | pulp of fibrous cellulosic material or for making or | 0r VNN 60% |
| | finishing paper or | VNM 60% |
| | paperboard | |
| 84.40 | Book-binding machinery, | CTSH |
| | including book-sewing | or |
| | machines | VNM 60% |
| 84.41 | Other machinery for | CTSH |
| | making up paper pulp, | or |
| | paper or paperboard, | VNM 60% |
| | including cutting | |
| I | machines of all kinds | I |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|---|
| (1) | (2) | (3) |
| 84.42 | Machinery, apparatus and | СТЅН |
| | equipment (other than the | or |
| | machines of headings | VNM 60% |
| | 84.56 to 84.65) for | |
| | preparing or making | |
| | plates, cylinders or other | |
| | printing components; | |
| | plates, cylinders and other | |
| | printing components; plates, cylinders and | |
| | lithographic stones, | |
| | prepared for printing | |
| | purposes (for example, | |
| | planed, grained or | |
| | polished) | |
| 84.43 | Printing machinery used | СТН |
| | for printing by means of | or |
| | plates, cylinders and other | VNM 50% |
| | printing components of | |
| | heading 84.42; other | |
| | printers, copying | |
| | machines and facsimile | |
| | machines, whether or not | |
| | combined; parts and accessories thereof | |
| 84.44 | Machines for extruding, | СТН |
| 6-1-1- | drawing, texturing or | or |
| | cutting manmade textile | VNM 50% |
| | materials | 11113070 |
| 84.45 | Machines for preparing | СТН |
| | textile fibres; spinning, | or |
| | doubling or twisting | VNM 50% |
| | machines and other | |
| | machinery for producing | |
| | textile yarns; textile | |
| | reeling or winding | |
| | (including weft-winding) | |
| | machines and machines | |
| | for preparing textile yarns for use on the machines of | |
| | heading 84.46 or 84.47 | |
| 84.46 | Weaving machines | CTSH |
| 01.10 | (looms) | or |
| | (recents) | VNM 60% |
| 84.47 | Knitting machines, stitch- | CTSH |
| | bonding machines and | or |
| | machines for making | VNM 60% |
| | gimped yarn, tulle, lace, | |
| | embroidery, trimmings, | |
| | braid or net and machines | |
| | for tufting | |
| 84.48 | Auxiliary machinery for | СТН |
| | use with machines of | or |
| | heading 84.44, 84.45, | VNM 50% |
| | 84.46 or 84.47 (for | |
| | example, dobbies, | |
| | Jacquards, automatic stop motions, shuttle changing | |
| | mechanisms); parts and | |
| | accessories suitable for | |
| | use solely or principally | |
| | with the machines of this | |
| | heading or of heading | |
| | 84.44, 84.45, 84.46 or | |
| | 84.47 (for example, | |
| | spindles and spindle | |
| | flyers, card clothing, | |
| | combs, extruding nipples, | |
| | shuttles, healds and heald- | |
| | frames, hosiery needles) | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 84.49 | Machinery for the | CTSH |
| | manufacture or finishing | or |
| | of felt or nonwovens in the | VNM 60% |
| | piece or in shapes, | |
| | including machinery for | |
| | making felt hats; blocks | |
| | for making hats | |
| 84.50 | Household or laundry- | CTSH |
| | type washing machines, | or NBN (600/ |
| | including machines which | VNM 60% |
| 84.51 | both wash and dry | CTU |
| 84.51 | Machinery (other than machines of heading | CTH or |
| | 84.50) for washing, | VNM 50% |
| | cleaning, wringing, | |
| | drying, ironing, pressing | |
| | (including fusing presses), | |
| | bleaching, dyeing, | |
| | dressing, finishing, | |
| | coating or impregnating | |
| | textile yarns, fabrics or | |
| | made up textile articles | |
| | and machines for applying | |
| | the paste to the base fabric | |
| | or other support used in | |
| | the manufacture of floor | |
| | coverings such as | |
| | linoleum; machines for | |
| | reeling, unreeling, | |
| | folding, cutting or pinking textile fabrics | |
| 84.52 | Sewing machines, other | CTSH |
| 64.52 | than book-sewing | or |
| | machines of heading | VNM 60% |
| | 84.40; furniture, bases and | |
| | covers specially designed | |
| | for sewing machines; | |
| | sewing machine needles | |
| 84.54 | Converters, ladles, ingot | CTSH |
| | moulds and casting | or |
| | machines, of a kind used | VNM 60% |
| | in metallurgy or in metal | |
| | foundries | |
| 84.55 | Metal-rolling mills and | CTSH |
| | rolls therefor | or |
| 04.50 | | VNM 60% |
| 84.56 | Machine-tools for | СТН |
| | working any material by | or VNIM 50% |
| | removal of material, by laser or other light or | VNM 50% |
| | photon beam, ultrasonic, | |
| | electrodischarge, electro- | |
| | chemical, electron beam, | |
| | ionic-beam or plasma arc | |
| | processes; water-jet | |
| | cutting machines | |
| 84.57 | Machining centres, unit | CTSH |
| | construction machines | or |
| | (single station) and multi- | VNM 60% |
| | station transfer machines, | |
| | for working metal | |
| 84.58 | Lathes (including turning | СТН |
| | centres) for removing | or |
| 04.50 | metal | VNM 50% |
| 84.59 | Machine-tools (including | CTSH |
| | way-type unit head | |
| | machines) for drilling, | VNM 60% |
| | boring, milling, threading | |
| | or tapping by removing | |
| | metal, other than lathes (including turning | |
| | | |
| | centres) of heading 84.58 | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 84.60 | Machine-tools for | CTSH |
| | deburring, sharpening, | or |
| | grinding, honing, lapping, | VNM 60% |
| | polishing or otherwise | |
| | finishing metal or cermets by means of grinding | |
| | stones, abrasives or | |
| | polishing products, other | |
| | than gear cutting, gear | |
| | grinding or gear finishing | |
| | machines of heading | |
| | 84.61 | |
| 84.61 | Machine-tools for | CTSH |
| | planing, shaping, slotting, broaching, gear cutting, | or VNM 60% |
| | gear grinding or gear | |
| | finishing, sawing, cutting- | |
| | off and other machine- | |
| | tools working by | |
| | removing metal or | |
| | cermets, not elsewhere | |
| 84.62 | specified or included | CTU |
| 84.62 | Machine-tools (including presses) for working metal | CTH or |
| | by forging, hammering or | VNM 50% |
| | die forging (excluding | 1111 5070 |
| | rolling mills); machine- | |
| | tools (including presses, | |
| | slitting lines and cut-to- | |
| | length lines) for working | |
| | metal by bending, folding, straightening, flattening, | |
| | shearing, punching, | |
| | notching or nibbling | |
| | (excluding draw- | |
| | benches); presses for | |
| | working metal or metal | |
| | carbides, not specified | |
| 84.63 | above Other machine-tools for | CTSH |
| 84.05 | working metal or cermets, | or |
| | without removing | VNM 60% |
| | material | |
| 84.64 | Machine-tools for | CTSH |
| | working stone, ceramics, | or |
| | concrete, asbestoscement | VNM 60% |
| | or like mineral materials | |
| 84.65 | or for cold working glass Machine-tools (including | CTSH |
| 84.05 | machines for nailing, | or |
| | stapling, glueing or | VNM 60% |
| | otherwise assembling) for | |
| | working wood, cork, | |
| | bone, hard rubber, hard | |
| | plastics or similar hard | |
| 81.66 | materials Parts and accessories | CTSH |
| 84.66 | Parts and accessories suitable for use solely or | CTSH or |
| | principally with the | VNM 60% |
| | machines of headings | |
| | 84.56 to 84.65, including | |
| | work or tool holders, self- | |
| | opening dieheads, | |
| | dividing heads and other | |
| | special attachments for the machines; tool holders for | |
| | any type of tool for | |
| | working in the hand | |
| | 0 | 1 |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|---|
| (1) | (2) | (3) |
| 84.67 | Tools for working in the | СТН |
| | hand, pneumatic, | or |
| | hydraulic or with self- contained electric or non- | VNM 50% |
| | electric motor | |
| 84.68 | Machinery and apparatus | СТЅН |
| 0.100 | for soldering, brazing or | or |
| | welding, whether or not | VNM 60% |
| | capable of cutting, other | |
| | than those of heading | |
| | 85.15; gas-operated surface tempering | |
| | machines and appliances | |
| 84.70 | Calculating machines and | CTSH |
| | pocket-size data | or |
| | recording, reproducing | VNM 60% |
| | and displaying machines | |
| | with calculating | |
| | functions; accounting machines, postage- | |
| | machines, postage- franking machines, ticket- | |
| | issuing machines and | |
| | similar machines, | |
| | incorporating a | |
| | calculating device; cash | |
| 0471 | registers | СТН |
| 84.71 | Automatic data processing machines and | or |
| | units thereof; magnetic or | VNM 50% |
| | optical readers, machines | |
| | for transcribing data onto | |
| | data media in coded form | |
| | and machines for | |
| | processing such data, not elsewhere specified or | |
| | included | |
| 84.74 | Machinery for sorting, | CTSH |
| | screening, separating, | or |
| | washing, crushing, | VNM 60% |
| | grinding, mixing or | |
| | kneading earth, stone, ores | |
| | or other mineral substances, in solid | |
| | (including powder or | |
| | paste) form; machinery | |
| | for agglomerating, | |
| | shaping or moulding solid | |
| | mineral fuels, ceramic | |
| | paste, unhardened | |
| | cements, plastering materials or other mineral | |
| | products in powder or | |
| | paste form; machines for | |
| | forming foundry moulds | |
| | of sand | |
| 84.77 | Machinery for working | CTSH |
| | rubber or plastics or for the manufacture of | or VNM 60% |
| | products from these | V INIVI OU /0 |
| | materials, not specified or | |
| | included elsewhere in this | |
| | Chapter | |
| 84.79 | Machines and mechanical | СТН |
| | appliances having | or |
| | individual functions, not | VNM 50% |
| | specified or included | |
| | elsewhere in this Chapter | I |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 84.80 | Moulding boxes for metal | CTSH |
| | foundry; mould bases; | |
| | moulding patterns; moulds for metal (other | VNM 60% |
| | than ingot moulds), metal | |
| | carbides, glass, mineral | |
| | materials, rubber or | |
| | plastics | |
| 84.81 | Taps, cocks, valves and | СТН |
| | similar appliances for | or NDIN 500/ |
| | pipes, boiler shells, tanks, vats or the like, including | VNM 50% |
| | pressure-reducing valves | |
| | and thermostatically | |
| | controlled valves | |
| 84.83 | Transmission shafts | СТН |
| | (including cam shafts and | or |
| | crank shafts) and cranks; | VNM 50% |
| | bearing housings and plain shaft bearings; gears | |
| | and gearing; ball or roller | |
| | screws; gear boxes and | |
| | other speed changers, | |
| | including torque | |
| | converters; flywheels and | |
| | pulleys, including pulley | |
| | blocks; clutches and shaft | |
| | couplings (including universal joints) | |
| 84.84 | Gaskets and similar joints | CTSH |
| 0.001 | of metal sheeting | or |
| | combined with other | VNM 60% |
| | material or of two or more | |
| | layers of metal; sets or | |
| | assortments of gaskets and | |
| | similar joints, dissimilar in composition, put up in | |
| | pouches, envelopes or | |
| | similar packings; | |
| | mechanical seals | |
| 84.85 | Machines for additive | CTSH |
| | manufacturing | or |
| 04.07 | | VNM 60% |
| 84.86 | Machines and apparatus of a kind used solely or | CTSH or |
| | principally for the | VNM 60% |
| | manufacture of | |
| | semiconductor boules or | |
| | wafers, semiconductor | |
| | devices, electronic | |
| | integrated circuits or flat | |
| | panel displays; machines | |
| | and apparatus specified in Note 11 (C) to this | |
| | Chapter; parts and | |
| | accessories | |
| 84.87 | Machinery parts, not | CTSH |
| | containing electrical | or |
| | connectors, insulators, | VNM 60% |
| | coils, contacts or other | |
| | electrical features, not specified or included | |
| | elsewhere in this Chapter | |
| ex Chapter 85 | Electrical machinery and | CTSH |
| E | equipment and parts | and |
| | thereof; sound recorders | VNM 60% |
| | and reproducers, | |
| | television image and | |
| | sound recorders and | |
| | reproducers, and parts and accessories of such | |
| | | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|---|--|
| (1) | (2) | (3) |
| 85.01 | Electric motors and | СТН |
| | generators (excluding | or |
| 05.00 | generating sets) | VNM 50% |
| 85.02 | Electric generating sets and rotary converters | CTSH or |
| | and rotary converters | VNM 60% |
| 85.03 | Parts suitable for use | CTSH |
| | solely or principally with | or |
| | the machines of heading 85.01 or 85.02 | VNM 60% |
| 85.04 | Electrical transformers, | СТН |
| | static converters (for example, rectifiers) and | or V/NIM 500/ |
| 05.07 | inductors | VNM 50% |
| 85.06 | Primary cells and primary batteries | CTSH or |
| | batteries | or VNM 60% |
| | | |
| 85.10 | Shavers, hair clippers and | CTSH |
| | hair-removing appliances, | or |
| | with selfcontained electric | VNM 60% |
| 85.11 | motor Electrical ignition or | CTSH |
| | starting equipment of a | or |
| | kind used for spark- | VNM 60% |
| | ignition or compression- | |
| | ignition internal | |
| | combustion engines (for example, ignition | |
| | magnetos, magneto- | |
| | dynamos, ignition coils, | |
| | sparking plugs and glow | |
| | plugs, starter motors); | |
| | generators (for example, dynamos, alternators) and | |
| | cut-outs of a kind used in | |
| | conjunction with such | |
| | engines | |
| 85.13 | Portable electric lamps | CTSH |
| | designed to function by their own source of energy | or VNM 60% |
| | (for example, dry | |
| | batteries, accumulators, | |
| | magnetos), other than | |
| | lighting equipment of | |
| 85.14 | heading 85.12 Industrial or laboratory | CTSH |
| 02.17 | electric furnaces and | or |
| | ovens (including those | VNM 60% |
| | functioning by induction | |
| | or dielectric loss); other | |
| | industrial or laboratory | |
| | equipment for the heat treatment of materials by | |
| | induction or dielectric loss | |
| 85.15 | Electric (including | СТН |
| | electrically heated gas), | or |
| | laser or other light or | VNM 60% |
| | photon beam, ultrasonic, electron beam, magnetic | |
| | pulse or plasma arc | |
| | soldering, brazing or | |
| | welding machines and | |
| | apparatus, whether or not | |
| | capable of cutting; electric | |
| | machines and apparatus for hot spraying of metals | |
| | or cermets. | |
| | | ı I |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|------------------------------|---|
| (1) | (2) | (3) |
| 85.17 | Telephone sets, including | CTH |
| | smartphones and other | or |
| | telephones for cellular | VNM 50% |
| | networks or for other | |
| | wireless networks; other | |
| | apparatus for the | |
| | transmission or reception | |
| | of voice, images or other | |
| | data, including apparatus | |
| | for communication in a | |
| | wired or wireless network | |
| | (such as a local or wide | |
| | area network), other than | |
| | transmission or reception | |
| | apparatus of heading | |
| | 84.43, 85.25, 85.27 or | |
| | 85.28 | |
| 85.19 | Sound recording or | CTSH |
| 00.17 | reproducing apparatus | or |
| | reproducing upparatus | VNM 60% |
| 85.21 | Video recording or | CTSH |
| 03.21 | reproducing apparatus, | or |
| | whether or not | VNM 60% |
| | incorporating a video | |
| | tuner | |
| 85.22 | Parts and accessories | СТЅН |
| 03.22 | suitable for use solely or | |
| | | or VNM 60% |
| | principally with the | V INIVI 00% |
| | apparatus of heading | |
| 0.5.00 | 85.19 or 85.21 | CTOU |
| 85.23 | Discs, tapes, solid-state | CTSH |
| | non-volatile storage | or |
| | devices, "smart cards" and | VNM 60% |
| | other media for the | |
| | recording of sound or of | |
| | other phenomena, whether | |
| | or not recorded, including | |
| | matrices and masters for | |
| | the production of discs, | |
| | but excluding products of | |
| | Chapter 37 | |
| 85.25 | Transmission apparatus | CTH |
| | for radio-broadcasting or | or |
| | television, whether or not | VNM 50% |
| | incorporating reception | |
| | apparatus or sound | |
| | recording or reproducing | |
| | apparatus; television | |
| | cameras, digital cameras | |
| | and video camera | |
| | recorders | |
| 85.26 | Radar apparatus, radio | CTSH |
| | navigational aid apparatus | or |
| | and radio remote control | VNM 60% |
| | apparatus | |
| 85.27 | Reception apparatus for | CTSH |
| | radio-broadcasting, | or |
| | whether or not combined, | VNM 60% |
| | in the same housing, with | |
| | sound recording or | |
| | reproducing apparatus or a | |
| | clock | |
| 85.29 | Parts suitable for use | CTSH |
| 00.27 | solely or principally with | or |
| | I SURVEY OF DEDICIDALLY WITH | V1 |
| | the apparatus of headings | VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 85.30 | Electrical signalling, | CTSH |
| | safety or traffic control | or |
| | equipment for railways, | VNM 60% |
| | tramways, roads, inland | |
| | waterways, parking facilities, port installations | |
| | or airfields (other than | |
| | those of heading 86.08) | |
| 85.31 | Electric sound or visual | СТН |
| | signalling apparatus (for | or |
| | example, bells, sirens, | VNM 50% |
| | indicator panels, burglar or fire alarms), other than | |
| | those of heading 85.12 or | |
| | 85.30 | |
| 85.32- | Electrical capacitors, | CTSH |
| | fixed, variable or | or |
| | adjustable (pre-set) | VNM 60% |
| 85.33 | Electrical resistors | CTSH |
| | (including rheostats and potentiometers), other | or VNM 60% |
| | than heating resistors | V 1 1141 UV / 0 |
| 85.35 | Electrical apparatus for | CTSH |
| | switching or protecting | or |
| | electrical circuits, or for | VNM 60% |
| | making connections to or | |
| | in electrical circuits (for example, switches, fuses, | |
| | lightning arresters, voltage | |
| | limiters, surge | |
| | suppressors, plugs and | |
| | other connectors, junction | |
| | boxes), for a voltage | |
| 85.36 | exceeding 1,000 volts Electrical apparatus for | СТН |
| 85.50 | switching or protecting | or |
| | electrical circuits, or for | VNM 50% |
| | making connections to or | |
| | in electrical circuits (for | |
| | example, switches, relays, | |
| | fuses, surge suppressors, plugs, sockets, lamp- | |
| | holders and other | |
| | connectors, junction | |
| | boxes), for a voltage not | |
| | exceeding 1,000 volts; | |
| | connectors for optical | |
| | fibres, optical fibre bundles or cables | |
| 85.37 | Boards, panels, consoles, | СТН |
| | desks, cabinets and other | or |
| | bases, equipped with two | VNM 50% |
| | or more apparatus of | |
| | heading 85.35 or 85.36, | |
| | for electric control or the | |
| | distribution of electricity, including those | |
| | incorporating instruments | |
| | or apparatus of Chapter | |
| | 90, and numerical control | |
| | apparatus, other than | |
| | switching apparatus of | |
| 95.29 | heading 85.17 | СТИ |
| 85.38 | Parts suitable for use solely or principally with | CTH or |
| | the apparatus of heading | VNM 50% |
| | 85.35, 85.36 or 85.37 | |
| | | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 85.39 | Electric filament or discharge lamps, including sealed beam | CTH or VDDA (00/ |
| | lamp units and ultra-violet or infra-red lamps; arc- | VNM 60% |
| | lamps; light-emitting diode (LED) light sources | |
| 85.40 | Thermionic, cold cathode or photo-cathode valves | CTSH or |
| | and tubes (for example, vacuum or vapour or gas | VNM 60% |
| | filled valves and tubes, mercury arc rectifying valves and tubes, cathode- | |
| | ray tubes, television camera tubes) | |
| 85.41 | Semiconductor devices (for example, diodes, | CTH or |
| | transistors, semiconductor-based | VNM 50% |
| | transducers); | |
| | semiconductor devices, including photovoltaic | |
| | cells whether or not assembled in modules or | |
| | made up into panels; light- emitting diodes (LED), | |
| | whether or not assembled with other light-emitting diodes (LED); mounted | |
| 85.42 | piezo-electric crystals Electronic integrated | СТН |
| 03.42 | circuits | or VNM 50% |
| 85.43 | Electrical machines and apparatus, having | CTH or |
| | individual functions, not specified or included elsewhere in this Chapter | VNM 50% |
| 85.44 | Insulated (including enamelled or anodised) | CTH or |
| | wire, cable (including co- axial cable) and other insulated electric | VNM 60% |
| | conductors, whether or not fitted with connectors; | |
| | optical fibre cables, made up of individually sheathed fibres, whether | |
| | or not assembled with electric conductors or | |
| 85.46 | fitted with connectors Electrical insulators of any | СТЅН |
| | material | or VNM 60 % |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|---|
| (1) | (2) | (3) |
| 85.47 | Insulating fittings for | CTSH |
| | electrical machines, | or |
| | appliances or equipment, | VNM 60 % |
| | being fittings wholly of | |
| | insulating material apart | |
| | from any minor | |
| | components of metal (for | |
| | example, threaded | |
| | sockets) incorporated | |
| | during moulding solely for | |
| | purposes of assembly, | |
| | other than insulators of heading 85.46; electrical | |
| | conduit tubing and joints | |
| | therefor, of base metal | |
| | lined with insulating | |
| | material | |
| 85.48 | Electrical parts of | CTSH |
| 00.10 | machinery or apparatus, | or |
| | not specified or included | VNM 60 % |
| | elsewhere in this Chapter | |
| 85.49 | Electrical and electronic | CTSH |
| | waste and scrap. | or |
| | Ĩ | VNM 60 % |
| ex Chapter 86 | Railway or tramway | CTSH |
| | locomotives, rolling-stock | and |
| | and parts thereof; railway | VNM 60 % |
| | or tramway track fixtures | |
| | and fittings and parts | |
| | thereof; mechanical | |
| | (including electro- | |
| | mechanical) traffic | |
| | signalling equipment of | |
| 0.00 | all kinds | CT711 |
| 86.03 | Self-propelled railway or | СТН |
| | tramway coaches, vans | or |
| | and trucks, other than | VNM 50% |
| 86.04 | those of heading 86.04 Railway or tramway | СТН |
| 80.04 | maintenance or service | or |
| | vehicles, whether or not | VNM 50% |
| | self-propelled (for | 1111 5070 |
| | example, workshops, | |
| | cranes, ballast tampers, | |
| | trackliners, testing | |
| | coaches and track | |
| | inspection vehicles) | |
| 86.05 | Railway or tramway | СТН |
| | passenger coaches, not | or |
| | self-propelled; luggage | VNM 50% |
| | vans, post office coaches | |
| | and other special purpose | |
| | railway or tramway | |
| | coaches, not self- | |
| | propelled (excluding | |
| | those of heading 86.04) | |
| 86.07 | Parts of railway or | СТН |
| | tramway locomotives or | or DDD (500/ |
| 96.00 | rolling-stock | VNM 50% |
| 86.09 | Containers (including | СТН |
| | containers for the transport of fluida) | or VNIM 50% |
| | transport of fluids) | VNM 50% |
| | specially designed and | |
| | equipped for carriage by one or more modes of | |
| | transport | |
| ex Chapter 87 | Vehicles other than | CTSH |
| ex Chapter 87 | railway or tramway | and |
| | rolling-stock, and parts | VNM 50% |
| | TOTINg-Stock, and parts | V 1 1111 J U / U |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 87.05 | Special purpose motor | СТН |
| | vehicles, other than those | or |
| | principally designed for | VNM 50% |
| | the transport of persons or | |
| | goods (for example, | |
| | breakdown lorries, crane | |
| | lorries, fire fighting | |
| | vehicles, concretemixer | |
| | lorries, road sweeper | |
| | lorries, spraying lorries, mobile workshops, mobile | |
| | radiological units) | |
| 87.08 | Parts and accessories of | СТН |
| | the motor vehicles of | or |
| | headings 87.01 to 87.05 | VNM 50% |
| 87.14 | Parts and accessories of | СТН |
| | vehicles of headings 87.11 | or |
| | to 87.13 | VNM 50% |
| 87.16 | Trailers and semi-trailers; | СТН |
| | other vehicles, not | or |
| | mechanically propelled; | VNM 50% |
| | parts thereof | } |
| av Chantan 99 | Aironoft current 1 | СТН |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof | and |
| | parts thereof | VNM 60% |
| 88.02 | Other aircraft (for | CTH |
| 00.02 | example, helicopters, | or |
| | aeroplanes), except | VNM 60% |
| | unmanned aircraft of | |
| | heading 88.06; spacecraft | |
| | (including satellites and | |
| | suborbital and spacecraft | |
| | launch vehicles | |
| 88.05 | Aircraft launching gear; | СТН |
| | deck-arrestor or similar | or |
| | gear; ground flying | VNM 60% |
| | trainers; parts of the | |
| 88.06 | foregoing articles Unmanned aircraft | СТН |
| 88.00 | Unmanned aircraft | or |
| | | VNM 60% |
| 88.07 | Parts of goods of heading | СТН |
| 00.07 | 88.01, 88.02 or 88.06 | or |
| | | VNM 60% |
| ex Chapter 89 | Ships, boats and floating | СТН |
| * | structures | and |
| | | VNM 60% |
| 89.01 | Cruise ships, excursion | СТН |
| | boats, ferry-boats, cargo | or |
| | ships, barges and similar | VNM 50% |
| | vessels for the transport of | |
| 20.02 | persons or goods. | CTU |
| 89.03 | Yachts and other vessels for pleasure or sports; | CTH |
| | rowing boats and canoes | or VNM 50% |
| 89.06 | Other vessels, including | CTH |
| 07.00 | warships and lifeboats | or |
| | other than rowing boats | VNM 50% |
| ex Chapter 90 | Optical, photographic, | CTSH |
| ·E · · · | cinematographic, | and |
| | measuring, checking, | VNM 60% |
| | precision, medical or | |
| | surgical instruments and | |
| | apparatus; parts and | |
| | accessories thereof | 1 |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 90.01 | Optical fibres and optical | СТН |
| | fibre bundles; optical fibre | or |
| | cables other than those of | VNM 50% |
| | heading 85.44; sheets and | |
| | plates of polarising | |
| | material; lenses (including | |
| | contact lenses), prisms, | |
| | mirrors and other optical | |
| | elements, of any material, | |
| | unmounted, other than | |
| | such elements of glass not | |
| 00.02 | optically worked | CTU |
| 90.02 | Lenses, prisms, mirrors | СТН |
| | and other optical | or VNM 50% |
| | elements, of any material, mounted, being parts of or | V INIVI 3076 |
| | fittings for instruments or | |
| | apparatus, other than such | |
| | elements of glass not | |
| | optically worked | |
| 90.03 | Frames and mountings for | СТН |
| 70.05 | spectacles, goggles or the | |
| | like, and parts thereof | |
| 90.04 | Spectacles, goggles and | СТН |
| 50.01 | the like, corrective, | |
| | protective or other | |
| 90.05 | Binoculars, monoculars, | СТН |
| 20100 | other optical telescopes, | or |
| | and mountings therefor; | VNM 50% |
| | other astronomical | |
| | instruments and | |
| | mountings therefor, but | |
| | not including instruments | |
| | for radio-astronomy | |
| 90.06 | Photographic (other than | СТН |
| | cinematographic) | or |
| | cameras; photographic | VNM 50% |
| | flashlight apparatus and | |
| | flashbulbs other than | |
| | discharge lamps of | |
| | heading 85.39 | |
| 90.10- | Apparatus and equipment | СТН |
| | for photographic | or |
| | (including | VNM 50% |
| | cinematographic) | |
| | laboratories, not specified | |
| | or included elsewhere in | |
| | this Chapter; | |
| | negatoscopes; projection | |
| 90.11 | screens Compound optical | CTU |
| 90.11 | Compound optical microscopes, including | СТН |
| | microscopes, including those for | or VNIM 500/ |
| | photomicrography, | VNM 50% |
| | | |
| | cinephotomicrography or microprojection | |
| 90.12 | Microscopes other than | СТН |
| 90.12 | optical microscopes; | or |
| | diffraction apparatus | or VNM 50% |
| | unnaction apparatus | V 1111 JU/U |
| 90.13 | Lasers, other than laser | СТН |
| 20.10 | diodes; other optical | or |
| | appliances and | VNM 50% |
| | instruments, not specified | |
| | or included elsewhere in | |
| | this Chapter | |
| 90.14 | Direction finding | СТН |
| | compasses; other | or |
| | navigational instruments | VNM 50% |
| | | |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------------|---|---|
| (1) | (2) | (3) |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding | CTSH and VNM 70% |
| 90.16 | compasses; rangefinders Balances of a sensitivity of 5 cg or better, with or | CTH or |
| 90.17 | without weights Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included | VNM 50% CTH or VNM 50% |
| ex 90.18 ¹ | elsewhere in this Chapter Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro- medical apparatus and sight-testing instruments; | CTH and VNM 65% |
| 9018.41 | except for: Other instruments and appliances, used in dental sciences : Dental drill engines, whether or not combined on a single base with other | CTSH or VNM 50% |
| 9018.49 | dental equipment - Other instruments and appliances, used in dental sciences : Other | CTSH or VNM 50% |
| ex 90.19 ² | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; except for: | CTH and VNM 65% |

¹ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

 $^{^2}$ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-------------------------------|---|---|
| (1) | (2) | (3) |
| 9019.10 90.20 ³ | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | CTSH or VNM 50% CTH or VNM 50% |
| ex 90.21 ⁴ | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; except for: | CTFH and VNM 65% |
| 9021.10 | - Orthopaedic or fracture appliances | CTSH or VNM 50 % |
| 9021.39 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability - Other artificial parts of the body Other | CTSH or VNM 50 % |
| ex 90.22 ⁵ | Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X- ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like; except for: | CTH and VNM 65% |

³ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

⁴ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

⁵ The Parties shall review the product-specific rules for medical devices of headings 9018 to 9022 after India's "Production Linked Incentive" (PLI) scheme for medical devices expires in the year 2027.

| HS Code | Description of product | Working or processing, carried out on non-originating |
|-------------|--|---|
| 2022 | (2) | materials, which confers originating status |
| (1) 9022.13 | (2) - Apparatus based on the | (3) CTSH |
| 9022.15 | use of X-rays, whether or | or |
| | not for medical, surgical, | VNM 50 |
| | dental or veterinary uses, | |
| | including radiography or | |
| | radiotherapy apparatus : | |
| | Other, for dental uses | |
| 9022.29 | - Apparatus based on the | CTSH |
| | use of alpha, beta, gamma | or |
| | or other ionising | VNM 50 |
| | radiations, whether or not for medical, surgical, | |
| | dental or veterinary uses, | |
| | including radiography or | |
| | radiotherapy apparatus : | |
| | For other uses | |
| 90.23 | Instruments, apparatus | СТН |
| | and models, designed for | or |
| | demonstrational purposes | VNM 50% |
| | (for example, in education | |
| | or exhibitions), unsuitable | |
| 90.24 | for other uses | СТН |
| 90.24 | Machines and appliances for testing the hardness, | or |
| | strength, compressibility, | VNM 50% |
| | elasticity or other | 1111 5070 |
| | mechanical properties of | |
| | materials (for example, | |
| | metals, wood, textiles, | |
| | paper, plastics) | |
| 90.25 | Hydrometers and similar | СТН |
| | floating instruments, | or |
| | thermometers, | VNM 50% |
| | pyrometers, barometers, | |
| | hygrometers and psychrometers, recording | |
| | or not, and any | |
| | combination of these | |
| | instruments | |
| 90.26 | Instruments and apparatus | СТН |
| | for measuring or checking | or |
| | the flow, level, pressure or | VNM 50% |
| | other variables of liquids | |
| | or gases (for example, | |
| | flow meters, level gauges, | |
| | manometers, heat meters), excluding instruments and | |
| | apparatus of heading | |
| | 90.14, 90.15, 90.28 or | |
| | 90.32 | |
| 90.27 | Instruments and apparatus | CTSH |
| | for physical or chemical | and |
| | analysis (for example, | VNM 70% |
| | polarimeters, | |
| | refractometers, | |
| | spectrometers, gas or | |
| | smoke analysis apparatus); instruments | |
| | and apparatus for | |
| | measuring or checking | |
| | viscosity, porosity, | |
| | expansion, surface tension | |
| | or the like; instruments | |
| | and apparatus for | |
| | measuring or checking | |
| | quantities of heat, sound | |
| | or light (including | |
| | exposure meters); | |
| | microtomes | l |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 90.28 | Gas, liquid or electricity | СТН |
| | supply or production | or |
| | meters, including | VNM 50% |
| | calibrating meters therefor | 677W |
| 90.29 | Revolution counters, production counters, | СТН |
| | production counters, taximeters, mileometers, | or VNM 50% |
| | pedometers and the like; | V INIVI 5070 |
| | speed indicators and | |
| | tachometers, other than | |
| | those of heading 90.14 or | |
| | 90.15; stroboscopes | |
| 90.30 | Oscilloscopes, spectrum | СТН |
| | analysers and other | or |
| | instruments and apparatus | VNM 50% |
| | for measuring or checking electrical quantities, | |
| | excluding meters of | |
| | heading 90.28; | |
| | instruments and apparatus | |
| | for measuring or detecting | |
| | alpha, beta, gamma, X- | |
| | ray, cosmic or other | |
| 0.0.01 | ionising radiations | offer a |
| 90.31 | Measuring or checking | CTSH |
| | instruments, appliances and machines, not | and VNM 70% |
| | and machines, not specified or included | VINIM /0% |
| | elsewhere in this Chapter; | |
| | profile projectors | |
| 90.32 | Automatic regulating or | СТН |
| | controlling instruments | or |
| | and apparatus | VNM 50%. |
| 90.33 | Parts and accessories (not | СТН |
| | specified or included | or |
| | elsewhere in this Chapter) | VNM 50%. |
| | for machines, appliances, | |
| | instruments or apparatus of Chapter 90 | |
| Chapter 91 | Clocks and watches and | VNM 40 % |
| | parts thereof | |
| Chapter 92 | Musical instruments; parts | CTSH |
| 1 | and accessories of such | and |
| | articles | VNM 60% |
| ex Chapter 93 | Arms and ammunition; | СТН |
| | parts and accessories | and |
| 02.01 | thereof | VNM 60% |
| 93.01 | Military weapons, other | CTH |
| | than revolvers, pistols and the arms of heading 93.07 | or VNM 50% |
| 93.02 | Revolvers and pistols, | CTH |
| | other than those of | or |
| | heading 93.03 or 93.04 | VNM 50% |
| 93.03 | Other firearms and similar | СТН |
| | devices which operate by | or |
| | the firing of an explosive | VNM 50% |
| | charge (for example, | |
| | sporting shotguns and | |
| | rifles, muzzle-loading | |
| | firearms, Very pistols and other devices designed to | |
| | project only signal flares, | |
| | pistols and revolvers for | |
| | firing blank ammunition, | |
| | captive-bolt humane | |
| | killers, line-throwing | |
| | guns) | |
| | e , | |
| 93.05 | Parts and accessories of | СТН |
| 93.05 | Parts and accessories of articles of headings 93.01 to 93.04 | CTH or VNM 50% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 93.06 | Bombs, grenades, | CTH |
| | torpedoes, mines, missiles | or |
| | and similar munitions of | VNM 50% |
| | war and parts thereof; | |
| | cartridges and other | |
| | ammunition and | |
| | projectiles and parts | |
| | thereof, including shot | |
| | and cartridge wads | |
| ex Chapter 94 | Furniture; bedding, | CTH |
| | mattresses, mattress | and |
| | supports, cushions and | VNM 60% |
| | similar stuffed | |
| | furnishings; luminaires | |
| | and lighting fittings, not | |
| | elsewhere specified or | |
| | included; illuminated | |
| | signs, illuminated name- | |
| | plates and the like; | |
| | prefabricated buildings | |
| 94.01 | Seats (other than those of | СТН |
| | heading 94.02), whether | or |
| | or not convertible into | VNM 50% |
| | beds, and parts thereof | 11111.0070 |
| 94.02 | Seats (other than those of | СТН |
| 71.02 | heading 94.02), whether | or |
| | or not convertible into | VNM 50% |
| | | VINIVI 5076 |
| 94.03 | beds, and parts thereof | CTU |
| 94.03 | Other furniture and parts | СТН |
| | thereof | or NBN 500/ |
| 04.05 | x · · · · · · · · · · · · · · · · · · · | VNM 50% |
| 94.05 | Luminaires and lighting | СТН |
| | fittings including | or |
| | searchlights and spotlights | VNM 50% |
| | and parts thereof, not | |
| | elsewhere specified or | |
| | included; illuminated | |
| | signs, illuminated name- | |
| | plates and the like, having | |
| | a permanently fixed light | |
| | source, and parts thereof | |
| | not elsewhere specified or | |
| | included | |
| ex Chapter 95 | Toys, games and sports | CTH |
| | requisites; parts and | and |
| | accessories thereof | VNM 60% |
| 95.03 | Tricycles, scooters, pedal | СТН |
| | cars and similar wheeled | or |
| | toys; dolls' carriages; | VNM 50% |
| | dolls; other toys; reduced- | |
| | size ("scale") models and | |
| | similar recreational | |
| | models, working or not; | |
| | puzzles of all kinds | |
| 95.05 | Festive, carnival or other | СТН |
| | entertainment articles, | or |
| | including conjuring tricks | VNM 50% |
| | and novelty jokes | 11111.00/0 |
| 95.06 | Articles and equipment | СТН |
| /3.00 | for general physical | or |
| | exercise, gymnastics, | VNM 50% |
| | | VINIVI JU/0 |
| | athletics, other sports | |
| | (including table-tennis) or | |
| | outdoor games, not | |
| | specified or included | |
| | elsewhere in this Chapter; | |
| | swimming pools and | |
| | paddling pools | |
| ex Chapter 96 | Miscellaneous | СТН |
| | | 1 1 |
| | manufactured articles | and VNM 60% |

| HS Code 2022 | Description of product | Working or processing, carried out on non-originating materials, which confers originating status |
|-----------------|--|--|
| (1) | (2) | (3) |
| 96.03 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other | CTH or VNM 50% |
| 96.07 | than roller squeegees) Slide fasteners and parts thereof | CTH or VNM 50% |
| 96.08 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09 | CTH or VNM 50% |
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks | CTH or VNM 50% |
| 96.20 | Monopods, bipods, tripods and similar articles | CTH or VNM 50% |
| Chapter 97 | Works of art, collectors' pieces and antiques | CC |