



Voluntary Report - public distribution

Date: 5/9/2001

GAIN Report #VM1008

Vietnam

FAIRS Product Specific

Import Tariff Amendment

2001

Approved by:

Henry Schmick

U.S. Embassy

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Report Highlights: Higher import tariffs on wine and other alcoholic beverages.

Includes PSD changes: No
Includes Trade Matrix: No
Unscheduled Report
Hanoi [VM1], VM

REPORT SUMMARY.

On April 18, 2001, the Deputy Minister of Finance, Le Thi Bang Tam, signed Decree No.34/2001/QD-BTC to adjust preferential import tariffs charged on several groups of commodities in Chapter 15, 22, 25,48,70,72,73.

The import tax rates imposed on different kind of wine are increased by 20% (see Table1) as from May 1, 2001.

As of January 1, 2002, import duties of several kind of vegetable oils are also raised by 10% (see Table 2).

TABLE 1
Chapter XXII :Beverages, Spirits and Vinegar

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate Effective from May 1,2001
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
2208.20	- Spirits obtained by distilling grape wine or grape mare		
	-- Brandy (for example: cognac)		
2208.20.10	--- Bulk (not in retail bottles)	80	100
2208.20.90	--- Other	100	120
2208.30	- Whiskies		
2208.30.10	-- Bulk (not in retail bottles)	80	100
2208.30.90	-- Others	100	120
2208.40	- Rum and rum made of molasses		
2208.40.10	-- Bulk (not in retail bottles)	80	100
2208.40.10	-- Others	100	120
2208.50	- Gin and savine wine		
2208.50.10	--Bulk (not in retail bottles)	80	100
2208.50.90	-- Others	100	120
2208.60	- Vodka		
2208.60.10	--Bulk (not in retail bottles)	80	100
2208.60.10	-- Others	100	120
2208.70	- Liqueurs and cordinals		
2208.70.10	--Bulk (not in retail bottles)	80	80
2208.70.90	-- Others	100	120
2208.90	- Others		
2208.90.11	--Bulk (not in retail bottles)	80	100

2208.90.19	-- Others	100	120
2208.90.90	--Beverages containing other strong alcohol	100	120

TABLE 2

**Chapter XV: Animal or Veg. Fats and Oils and their Cleavage Products; Prepared Edible Fats;
Animal or Vegetable Waxes**

Code Number	Products	Current Pref. Rate (%)	New Pref. Rate Effective from Jan.1, 2002
1507	Soybean oils and it's fractions, whether or not refined by not chemically modified		
1507.10.00	-- Crude oils, whether or not degummed	5	5
1507.90	- Other		
1507.90.10	-- Refined one	40	50
1507.90.20	-- Compositions of soybean oils not refined one	5	5
1507.90.90	-- Other	40	50
1508	Peanut oil and its elements whether refined or not , but its chemical composition is not changed		
1508.10.00	- Not refined one	5	5
1508.90	- Other		
1508.90.10	-- Refined one	40	50
1508.90.20	-- The composition of peanut oil, not refined one	5	5
1508.90.90	-- Other	40	50
1511	Palm oils and its fractions, whether or not refined, but not chemically modified		
1511.10	- Crude oil		
1511.10.10	-- Palm oil	5	5
1511.10.90	-- Other	5	5
1511.90	- Other		
1511.90.10	-- For making shortening	30	30
1511.90.90	-- Other	40	50
1515	Other condense vegetable oils or fat (including JOJOBA) and other elements whether refined or not but its chemical composition is not changed - Linseed oils and its fractions		
1515.11.00	-- Crude oil	5	5
1515.19.00	-- Other	10	10
	- Corn oil and its compositions		
1515.21.00	-- Crude oil	5	5

1515.29	-- Other	10	
1515.29.10	--- The composition of corn-seed oil, not refined one	5	5
1515.29.90	--- Other	40	40
1515.30	- Castor oil and its fractions		
1515.30.10	-- Crude oil	5	5
1515.30.90	-- Other	10	10
1515.40	- Tung oil and its fractions		
1515.40.10	-- Crude oil	5	5
1515.40.20	-- The composition of Tungoil, not refined one	5	5
1515.40.90	-- Other	10	10
1515.50	- Sesame oil and its fractions		
1515.50.10	-- Crude oil	5	5
1515.50.20	-- The composition of sesameoil, not refined one	5	5
1515.50.90	-- Other	40	50
1515.60	- Jojoba oil and its fractions		
1515.60.10	-- Crude oil	5	5
1515.60.20	-- The composition of JOJOBA oil, not refined one	5	5
1515.60.90	-- Other	40	40
1515.90	- Other		
1515.90.10	-- Crude oil	5	5
1515.90.20	-- Components of refined oil	5	5
1515.90.90	-- Others	40	40
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		
1516.10.00	- Animal fats and oil and its fractions	40	40
1516.20.00	- Vegetable fats and oil and their fractions	40	50
1517	Margarine; products made from animal or vegetable fat or oil or elements of various fat or oil of this group excepts or their element of group 1516		
1517.10.00	- Margarine, excluding liquid margarine	40	40
1517.90	- Other		
1517.90.10	-- Shortening	30	30
1517.90.90	-- Other	40	50

Reference: Decree No.34/2001/QD-BTC signed by Deputy Finance Minister Le Thi Bang Tam on Apr.18, 2001.