

**THE GOVERNMENT OF
VIETNAM**

No.: 44/2023/ND-CP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Hanoi, June 30, 2023

DECREE

**PRESCRIBING VALUE-ADDED TAX REDUCTION UNDER RESOLUTION NO.
101/2023/QH15 DATED JUNE 24, 2023 OF NATIONAL ASSEMBLY OF VIETNAM**

Pursuant to the Law on Government Organization dated June 19, 2015; the Law on Amendments to the Law on Government Organization and the Law on Local Government Organization dated November 22, 2019;

Pursuant to the Law on value-added tax dated June 03, 2008; the Law on amendments to the Law on value-added tax dated June 19, 2013; the Law on amendments to the Law on value-added tax, the Law on Excise Tax and the Law on Tax Administration dated April 06, 2016;

Pursuant to the Law on amendments to the Laws on taxation dated November 26, 2014;

Pursuant to the Law on Tax Administration dated June 13, 2019;

Pursuant to the Resolution No. 101/2023/QH15 dated June 24, 2023 on the 5th meeting of the 15th National Assembly;

At the request of the Minister of Finance of Vietnam;

The Government promulgates a Decree prescribing value-added tax (VAT) reduction under the Resolution No. 101/2023/QH15 dated June 24, 2023 of the National Assembly of Vietnam.

Article 1. VAT reduction

1. VAT on goods and services that are currently subject to 10% VAT shall be reduced, except the following goods and services:

a) Telecommunication, financial activities, banking activities, securities, insurance, trading of real estate, metal and precast metal products, mining products (excluding coal mining), coke mining, refined oil, chemical products. Further details are provided in Appendix I enclosed herewith.

b) Goods and services subject to excise tax. Further details are provided in Appendix II enclosed herewith.

c) Information technology products and services as prescribed in the Law on information technology. Further details are provided in Appendix III enclosed herewith.

d) VAT on goods and services of a specific type prescribed in Clause 1 of this Article shall be reduced consistently at all stages, including import, production, processing and trading. Coal products mined for sale (including coal products mined and then washed, sieved and classified under a closed process before they are sold) are eligible for VAT reduction. Coal products in Appendix I enclosed herewith are not eligible for VAT reduction at any stages other than the mining stage.

Coal products produced under a closed process of economic corporations or groups shall be also eligible for VAT reduction.

In case any of the goods and services in Appendixes I, II and III enclosed herewith is not subject to VAT or is subject to 5% VAT in accordance with the Law on value-added tax, VAT on that good or service shall be paid in accordance with the Law on value-added tax and shall not be reduced.

2. VAT reduction rates

a) Business establishments that pay VAT using the credit-invoice method shall pay 8% VAT on the goods and services specified in Clause 1 of this Article.

b) Business establishments (including household businesses and individual businesses) that pay VAT using the direct method (as a percentage (%) on revenue) shall be eligible for 20% reduction in the rate (%) used as the basis for calculating VAT when issuing invoices for the goods and services eligible for VAT reduction specified in Clause 1 of this Article.

3. VAT reduction procedures

a) When issuing VAT invoices for goods and services eligible for VAT reduction, the business establishments specified in Point a Clause 2 of this Article shall write “8%” on the “VAT rate” line, VAT amount payable, and total amount payable by the buyer on the issued invoice. The good seller or service provider shall declare output VAT and the good buyer or service user shall declare and deduct input VAT according to the VAT amount written on the VAT invoice.

b) When issuing sales invoices for goods and services eligible for VAT reduction, the business establishments specified in Point b Clause 2 of this Article shall write the full amount of the good or service before reduction in the "Thành tiền" ("Amount") column, the amount payable after reduction (by 20% of the rate (%) on revenue) on the “Cộng tiền hàng hóa, dịch vụ” ("Total amount") line, and the note “đã giảm... (số tiền) tương ứng 20% mức tỷ lệ % để tính thuế giá trị gia tăng theo Nghị quyết số 101/2023/QH15” ("an amount of....., equivalent to 20% of the rate (%) used as the basis for calculating VAT, is reduced according to the Resolution No. 101/2023/QH15”) on the issued invoice.

4. If a business establishment prescribed in Point a Clause 2 of this Article sells or provides goods or services subject to different tax rates, the tax rate on each good or service must be written on its issued VAT invoice as prescribed in Clause 3 of this Article.

When a business establishment prescribed in Point b Clause 2 of this Article sells goods or provides services, the reduced amount must be written on its issued sales invoice as prescribed in Clause 3 of this Article.

5. In case an invoice indicating the VAT rate or the rate (%) used as the basis for calculating VAT which is not yet reduced according to this Decree has been issued, this invoice shall be corrected by the seller and the buyer in accordance with regulations of law on invoices and records. The seller shall adjust output VAT and the buyer shall adjust input VAT (if any) according to the invoice which has been corrected.

6. The business establishments specified in this Article shall make and submit the declaration of their goods and services that are eligible for VAT reduction using Form No. 01 in Appendix IV enclosed herewith together with the VAT return form.

Article 2. Effect and implementation organization

1. This Decree takes effect from July 01, 2023 to December 31, 2023 inclusively.

2. Ministries, within the ambit of their assigned functions and tasks, and Provincial People's Committees shall direct relevant agencies to disseminate, instruct and inspect the implementation of regulations on VAT reduction in Article 1 of this Decree, especially solutions for stabilizing supply and demand for goods and services eligible for VAT reduction so as to ensure stable market prices of goods and services (prices exclusive of VAT) for the period from July 01, 2023 to December 31, 2023 inclusively.

3. Difficulties that arise during the implementation of this Decree should be reported to the Ministry of Finance of Vietnam for consideration.

4. Ministers, heads of ministerial agencies, heads of Governmental agencies, Chairpersons of Provincial People's Committees and relevant enterprises, organizations and individuals are responsible for the implementation of this Decree.

**ON BEHALF OF THE
GOVERNMENT PP. PRIME
MINISTER
DEPUTY PRIME MINISTER**

Le Minh Khai

APPENDIX I

LIST OF GOODS AND SERVICES THAT ARE NOT ELIGIBLE FOR VAT REDUCTION
(Enclosed with the Government's Decree No. 44/2023/ND-CP dated June 30, 2023)

Level 11	Level 12	Level 13	Level 14	Level 15	Level 6	Level 7	Product's name	Description	HS codes (for goods at the import stage)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
B							MINING PRODUCTS		
	05						Hard coal and lignite		27.01 27.02 27.03 27.04
		051	0510	0510 0	05100 0		Hard coal	Including: Lump coal and fine coal, whether or not pulverised, but not agglomerated. Agglomerated hard coal of the branch 19200	27.01 27.02 27.03 27.04
						051000 1	Anthracite	Coal, not agglomerated. Coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %	2701.11.0 0
						051000 2	Bituminous coal	Coking coal, coal having a volatile matter limit (on a	2701.12

								dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg	
						051000 3	Other coal (hard coal)		2701.19.0 0
		052	0520	0520 0	05200 0	052000 0	Lignite	Lignite is also called as brown coal, whether or not pulverised, but not agglomerated. Agglomerated lignite of the branch 19200	27.02
	06						Mined crude oil and natural gas		27.07 27.09 27.10 27.11
		061	0610	0610 0			Mined crude oil		27.09
					06100 1	061001 0	Petroleum oils and oils obtained from bituminous minerals, crude	Including: Crude petroleum oils; Condensates and other crude oils	27.09
					06100 2	061002 0	Bituminous or oil shale and tar sands		2714.10.0 0
		062	0620	0620 0	06200 0		Natural gas in gaseous state or liquefied		27.11
						062000 1	Liquefied natural gas		2711.11.0 0
						062000 2	Natural gas in gaseous state		2711.21

								0
								2610.00.0
								0
								2611.00.0
								0
					072291	Manganese ores and concentrates	Including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	2602.00.0
								0
					072291	Copper ores and concentrates		2603.00.0
								0
					072291	Nickel ores and concentrates		2604.00.0
								0
					072291	Cobalt ores and concentrates		2605.00.0
								0
					072291	Chromium ores and concentrates		2610.00.0
								0
					072291	Tungsten ores and concentrates		2611.00.0
								0
					07229	Lead ores, zinc ores, tin ores and their concentrates		2607.00.0
								0
								2608.00.0
								0
								2609.00.0
								0
					072292	Lead ores and concentrates		2607.00.0
								0
					072292	Zinc ores and concentrates		2608.00.0
								0
					072292	Tin ores and concentrates		2609.00.0
								0
				07229	072293	Molybdenum ores and concentrates	Including: Roasted molybdenum ores	26.13

								and concentrates; Other molybdenum ores and concentrates	
					07229 4			Titanium ores and concentrates	26.14
						072294 1		Ilmenite ores and concentrates	2614.00.1 0
						072294 2		Rutile ores and concentrates	2614.00.9 0
						072294 3		Monazite ores and concentrates	2612.20.0 0
						072294 9		Other titanium ores and concentrates	2614.00.9 0
					07229 5	072295 0		Antimony ores and concentrates	2617.10.0 0
					07229 6			Niobium, tantalum, vanadium or zirconium ores and concentrates	26.15
						072296 1		Zirconium ores and concentrates	2615.10.0 0
						072296 2		Niobium, tantalum, vanadium ores and concentrates of niobium ores	2615.90.0 0
					07229 9	072299 0		Other metal ores and concentrates, not containing iron, not elsewhere classified	2617.90.0 0
		073	0730	0730 0	07300 0			Precious metal ores	26.16
						073000 1		Silver ores and concentrates	2616.10.0 0
						073000 2		Gold ores and concentrates	2616.90.0 0
						073000 3		Platinum ores and concentrates	2616.90.0 0
						073000		Other precious metal	2616.90.0

					9	ores and concentrates		0
	08						Other mined products	25
		081	0810					68
							Stones, sand, gravel, clays	25
								68
				0810				25.06
				1		Mined stones	Roughly trimmed or merely cut, by sawing or otherwise.	25.09
							Excluding:	25.13
							Products cut or formed to shapes, made up, classified in heading 23960	25.14
								25.15
								25.16
								25.17
								25.18
				08101				68.01
				1		Building stone and ornamental stone		68.02
								68.03
					081011	Marble, white marble, travertine, ecaussine and other stone, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	Monumental or building stone of an apparent specific gravity of 2.5 or more	25.15
					1			
					081011	Granite, porphyry, basalt, sandstone, quartzite, and other stone, whether or not roughly trimmed or	Monumental or building stone	25.16
					2			

							merely cut into blocks or slabs of a rectangular or square shape.		
					08101 2		Limestone and other calcareous stone, of a kind used for the manufacture of lime or cement; gypsum and anhydrite	2521.00.0 0	2520.10.0 0
						081012 1	Limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	2521.00.0 0	
						081012 2	Gypsum, anhydrite	2520.10.0 0	
					08101 3		Chalk and dolomite, not calcined or sintered	2509.00.0 0	25.18
						081013 1	Chalk	Chalk used for the manufacture of refractories	2509.00.0 0
						081013 2	Dolomite, not calcined or sintered	Dolomite, not containing calcium, and dolomite, not calcined or sintered, of branch 2394	25.18
					08101 4	081014 0	Slate, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular or square shape.		2514.00.0 0
				0810 2			Sand, gravel		25
					08102 1	081021 0	Natural sands, whether or not coloured	Including: Silica sands, quartz sands and other natural sands.	25.05

					08102 2		Gravel, pebbles; granules, chippings and powder of stones		25.17
						081022 1	Gravel, pebbles	Commonly used for concrete aggregates, for road metalling or for railway	2517.10.0 0
						081022 2	Granules, chippings and powder of building and ornamental stones		2517.41.0 0 2517.49.0 0
					08102 3	081023 0	Mixtures of sand, stone, gravel and industrial waste obtained from mining activities, used for building		2517.20.0 0 2517.30.0 0
				0810 3			Clays and kaolin of various kinds		25.07 25.08
					08103 1	081031 0	Kaolin and other kaolinic clays, whether or not calcined		2507.00.0 0
					08103 2	081032 0	Other clays, andalusite, kyanite and sillimanite, mullite; chamotte or dinas earths	Including clays such as fire-clay; bentonite; andalusite, kyanite and sillimanite; mullite and chamotte or dinas earths, etc. Excluding expanded clays	25.08
		089					Mining products, not elsewhere classified		25.30
			0891	0891 0			Mineral chemicals and fertilizer		*
					08910	089101	Natural calcium	Including apatite	25.10

					1	0	phosphates, natural aluminium calcium phosphates and phosphatic chalk	ores	
					089102	0891020	Non-agglomerated iron pyrites	Pyrites containing 33% of sulphur; Roasted iron pyrites of the branch 2011	2502.00.00
					089109		Other mineral chemicals		25.30
						0891091	Natural barium sulphate, natural barium carbonate, whether or not calcined, other than barium oxide		25.11
						0891092	Natural borates and concentrates thereof, but not including borates separated from natural brine. Natural boric acid containing not more than 85% of H3BO4 calculated on the dry weight	Natural borates and concentrates thereof, whether or not calcined	2528.00.00
						0891093	Fluorspar		2529.21.00 2529.22.00
						0891094	Kieserite, epsomite (natural magnesium sulphates)		2530.20.10 2530.20.20
						0891095	Potassium minerals	Including: Carnallite mineral; sylvite mineral	2530.90.90
						0891096	Minerals obtained from animal manures,		*

							used as fertilizer or fuel		
						089109 9	Other mineral chemicals and fertilizer, not elsewhere classified		*
			0892	08920 0	08920 0	089200 0	Peat	Only peat mined and collected. Agglomerated peat of the branch 192001	27.03
			0893	08930 0	08930 0	089300 0	Salt	Including sea salt and rock salt, not processed.	25.01
			0899	08990 0			Other mining products, not elsewhere classified		25.30
					08990 1		Precious and semi-precious stones, diamonds, and other stones		71
						089901 1	Unworked precious and semi-precious stones	Including the following types of precious stones: rubies, jade, etc., simply sawn or roughly shaped	7103.10
						089901 2	Diamonds (excluding industrial diamonds)	Including unsorted or simply sawn, cleaved or bruted diamonds	7102.10.0 0 7102.31.0 0 7102.39.0 0
						089901 3	Diamonds of industrial quality, unworked or simply sawn, cleaved or bruted		7102.21.0 0 7102.29.0 0
						089901 4	Pumice stone, emery, natural corundum,		25.13

						natural garnet (gemstone) and other natural abrasives		
					0899015	Bitumen and asphalt, natural; Asphaltites and asphaltic rocks		2714.90.00
				089909		Other mining products, not elsewhere classified		25.30
					0899091	Natural graphite		25.04
					0899092	Quartz, other than natural sands		2506.10.00
					0899093	Siliceous fossil meals and similar siliceous earths	Including kieselguhr, tripolite and diatomite	2512.00.00
					0899094	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, other magnesium oxide, whether or not pure		25.19
					0899095	Asbestos		25.24
					0899096	Mica	Including: Crude mica and mica rifted into sheets or splitting; mica powder	25.25
					0899097	Steatite	Including natural steatite, crude or cut into blocks or slabs and crused or powdered steatite	25.26
					0899098	Feldspar	Also called as Felspar	2529.10
					0899099	Other mining products, not elsewhere classified	Including: Leucite; nepheline and nepheline syenite;	2529.30.00

								Vermiculite, perlite and chlorites, unexpanded, etc.	25.30
C								PRODUCTS OF MANUFACTURING AND PROCESSING INDUSTRIES	
	19							Coke, refined petroleum oil products	27.04 27.07 27.09 27.10
		191	1910	19100				Coke	27.04
					191001	1910010	Coke and semi-coke of coal, of peat or of lignite; retort carbon	Including: Coke and semi-coke of coal; Coke and semi-coke of peat or of lignite; coke gas and retort carbon	27.04
					191002	1910020	Tar distilled from coal, from lignite or from peat, and other mineral tars		2706.00.00
		192	1920	19200			Products of the processing of petroleum oils		27
					192001	1920010	Briquettes and similar solid fuels manufactured from coal	Including: Briquettes and similar solid fuels manufactured from coal, lignite and peat	2701.20.00 2702.20.00 2703.00.20
					192002		Oil and gasoline; lubricating oils and greases		27.07 27.09

								27.10
								27.12
								34.03
						192002 1	Light oils and preparations	Including: Motor spirit; Aviation spirit; other light oils and preparations 2710.12
						192002 2	Other oil and gasoline; lubricating oils and greases	Including: Medium oils (having medium boiling range) and preparations; Lubricating oils and greases; Hydraulic brake fluid; Transformer and circuit breakers oils; Fuel oils and other petroleum oils 2710.12 2710.19 2710.20.0 0
						192002 3	Waste oils	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) 2710.91.0 0 2710.99.0 0
						19200 3	Petroleum gases and other gaseous hydrocarbons (excluding natural gas)	2711.12.0 0 2711.13.0 0 2711.14 2711.19.0 0 2711.29.0 0
						192003 1	Liquefied propane and butanes (LPG)	Including: Liquefied propane; Liquefied butanes (LPG); dry 2711.12.0 0

							air of commercial grade	2711.13.0 0
								2711.19.0 0
					192003 2	Ethylene, propylene, butylene and butadiene, and other petroleum gases or hydrocarbons, excluding natural gas		2711.14 2711.29.0 0
				192004		Other petroleum products		*
					192004 1	Petroleum jelly, paraffin wax, petroleum wax and other wax		2712.10.0 0 2712.20.0 0 2712.90
					192004 2	Petroleum coke, petroleum bitumen and other residues of petroleum oils		2713.11.0 0 2713.12.0 0 2713.20.0 0 2713.90.0 0
	20					Chemical products		28 29 30 31 32 33

									34
									35
									36
									37
									38
		201					Fertilizers and nitrogen compounds; plastic and synthetic rubber, in primary forms		31
									39
									40
					20114		Basic organic chemical compounds		29
					2				30
									31
									32
									33
									34
									35
									36
								37	
								38	
					201142		Derivatives of vegetable products or pine resin		3802.90
					1				3803.00.0
									0
									38.05
									38.06
								3807.00.0	
								0	
							Including: Activated natural mineral products; animal black; Tall oil, whether or not refined; Turpentine and other terpenic oils; crude sulphite turpentine; sulphite turpentine and other crude para-cymene; pine oil containing		

							alpha-terpineol as the main constituent; Rosin and resin acids, and derivatives thereof; 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 pitch.		
						201142 2	Wood charcoal	Including: charcoal, whether or not agglomerated, excluding charcoal in forests	44.02
						201142 3	Oils and other products of the distillation of high temperature coal tar and similar products	Including: Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents; Pitch and pitch coke, obtained from coal tar or from other mineral tars	2706.00.0 0 27.08
						201142 4	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher		2207.10.0 0
						201142 5	Ethyl alcohol and other spirits, denatured, of any		2207.20

							strength		
						2011426	Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil		38.04
			2012	20120			Fertilizers and nitrogen compounds		31
					201201	2012010	Ammonia, anhydrous		2814.10.00
					201202		Ammonium fertilizers in aqueous solutions: Ammonium chloride, nitrites		31.02
									3102.21.00
									3102.29.00
						2012021	Ammonium fertilizers in aqueous solutions		3102.30.00
									3102.40.00
						2012022	Ammonium chloride		3102.90.00
									2834.10.00
						2012023	Nitrites; nitrates of potassium	Excluding nitrates of bismuth and other	2834.21.00
									31.02
					201203	2012030	Mineral or chemical fertilizers, nitrogenous	Including: Urea; ammonium sulphate; ammonium nitrate; Double salts and mixtures of calcium nitrate and ammonium nitrate; Mixtures of ammonium nitrate	31.02

							with calcium carbonate or other inorganic non-fertilising substances; other fertilizers and nitrogen mixtures, not elsewhere classified		
					201204	2012040	Mineral or chemical fertilizers, phosphatic	Including: Superphosphates (P2O5) (Including feed grade and other); fused phosphate fertilizers; other phosphatic fertilizers	31.03
					201205	2012050	Mineral or chemical fertilizers, potassic	Including: Potassium chloride; Potassium sulphate; carnallite, sylvite and other potassium fertilizer	31.04
					201206	2012060	Mineral or chemical fertilizers, not elsewhere classified	Including: Mineral or chemical fertilisers containing 3 fertilising elements: nitrogen, phosphorus and potassium (NPK); Diammonium phosphate; monoammonium phosphate; mineral or chemical fertilisers containing 2 fertilising elements: nitrogen and phosphorus; Mineral or chemical fertilisers containing 2 fertilising elements: phosphorus and	31.05

							potassium; Potassium nitrates; other mineral or chemical fertilisers containing 2 of the following fertilising elements (nitrogen, phosphorus and potassium), not elsewhere classified	
			2013				Plastic and synthetic rubber, in primary forms	39 40
				2013 1	20131 0		Plastic, in primary forms	39
						201310 1	Polymers in primary forms	Including: Polymers of ethylene, in primary forms; 39.01 Polymers of styrene, in primary forms; 39.02 Polymers of vinyl chloride or of other halogenated olefins, in primary forms; 39.03 Polymers of propylene or of other olefins, in primary forms; 39.04 Polymers of propylene or of other olefins, in primary forms; 39.05 Polymers of vinyl acetate or of other vinyl esters, and other vinyl polymers in primary forms; Acrylic polymers in primary forms; Polyamides in primary forms; 39.06 39.07 39.08 39.09 39.10 39.11 39.12 39.13 Natural polymers and modified natural polymers (for example, alginic acid, its salts and esters; hardened proteins, chemical derivatives of

								0
								3808.93
								3808.59.6 0
						202101 4	Disinfectants	Used in agriculture and for other purposes
								3808.94.1 0
								3808.94.2 0
								3808.94.9 0
								3808.52.1 0
								3808.52.2 0
								3808.52.9 0
						202101 9	Other pesticides and chemical products used in agriculture	
								3808.59.9 1
								3808.59.9 9
								3808.99.1 0
								3808.99.9 0
			2022				Paints, varnishes and other similar painting and coating matters; printing inks and mastics	32
				2022 1	20221 0		Paints, varnishes and other similar painting and coating matters, mastics	32

								Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like; pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms	
						2022103	Mastics and the like	Including: Mastics; painters' fillings (including glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics); non-refractory surfacing preparations	32.14
				20222	202220		Printing inks		32.15
						2022201	Printing inks	Including: Black printing ink and other printing inks (other than black)	32.15
			2023				Cosmetics, soap, detergents, polishing preparations and toilet preparations		33 34
				20231			Cosmetics		33
					202311		Beauty or make-up preparations and preparations for the		33.04

						care of the skin, manicure or pedicure preparations		
					202311 1	Lip, eye make-up preparations		3304.10.0 0 3304.20.0 0
					202311 2	Manicure and pedicure preparations		3304.30.0 0
					202311 3	Other beauty or make-up preparations	Including: Powders, whether or not compressed; face or skin creams and lotions; Anti-acne creams; other beauty or make-up preparations, not elsewhere classified	3304.91.0 0 3304.99
				20231 2		Preparations for use on the hair, body hair, and for oral or dental hygiene		33.05 33.06
					202312 1	Shampoos, hair lacquers, preparations for permanent waving or straightening	Including: Shampoos, hair conditioners having anti-fungal properties; preparations for use on the hair such as hair lacquers, preparations for curling or pressing, preparations for permanent waving or straightening	33.05 34.01
					202312 2	Preparations for oral or dental hygiene (including denture fixative pastes and powders)	Including: Dentifrices (prophylactic pastes or powders); other preparations for oral or dental hygiene other than dental	33.06

							floss such as mouthwashes, breath spray, etc.	
						2023123	Dental floss	3306.20.00
						2023124	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other preparations, not elsewhere classified	33.07 3401.30.00
						2023125	Perfumes and toilet waters	3303.00.00
				20232			Soap, detergents, polishing preparations and toilet preparations	34.01 34.02 34.05
				202321	2023210		Glycerol, crude; glycerol waters and glycerol lyes	2905.45.00
				202322	2023220		Organic surface-active agents other than soap	3402.31 3402.39 3402.41.00

									3402.42
									3402.49
					20232 3	Soap, washing and cleaning preparations			34.01 34.02
						202323 1	Soap; organic surface-active products and preparations for use as soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	Including: Soap; organic surface-active products and preparations; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent; Organic surface-active products and preparations for washing the skin	34.01 34.02
						202323 2	Detergents and washing preparations	In the form of liquid, powder or cream. These products also include fabric softeners	34.01 34.02 3809.91.10
					20232 4	Odoriferous substances and waxy substances			33.01 34.04
						202324 1	Preparations for perfuming or deodorising rooms	Including odoriferous preparations used during religious rites (incense sticks; incense coils); odoriferous preparations which operate by burning	3307.41 3307.49
						202324 2	Artificial waxes and prepared waxes		34.04
						202324 3	Polishes and creams, for footwear, furniture, floors, glass, metal and	Including: Polishes, creams and similar preparations for footwear or leather;	34.05

							coachwork	Polishes, creams and similar preparations for the maintenance of wooden furniture, door or window frames, floors or other woodwork; polishes and similar preparations for coachwork, other than metal polishes; polishes and similar preparations for other products	
						2023244	Scouring pastes and powders and other scouring preparations		3405.40
			2029	20290			Other chemicals products, not elsewhere classified		38.24
					202901		Explosives		36
						2029011	Prepared explosives	Including: Propellant powders; Prepared explosives, other than propellant powders	3601.0000 3602.00.00
						2029012	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	Including: Semi-fuses; elemented caps; signal tubes, etc.	36.03
						2029013	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		36.04
						2029014	Matches		3605.00.00
					202902		Prepared glues and other prepared		35

						adhesives		
					202902 1	Prepared glues and other prepared adhesives	Including: Adhesives based on polymers and Ca2Ls adhesives used in the manufacture of refractory bricks, etc.	35.06
				20290 3		Essential oils and mixtures of odoriferous substances based on plant essential oils		33.01
					202903 1	Vegetable essential oils	Including: Essential oils of citrus fruit, peppermint, coleus amboinicus, lemon grass, cinnamon, ginger, etc.	33.01
					202903 2	Mixtures of odoriferous substances based on vegetable essential oils	Used as raw materials in industry or used for the manufacture of beverages	33.02
				20290 4		Photographic film and plates, instant print film; chemical preparations and unmixed products for photographic uses		3.7
					202904 1	Photographic film and plates, instant print film, unexposed	Including: Photographic plates and film in the flat, of any material other than paper, paperboard or textiles (for X-ray, instant print film or of a kind suitable for use in the printing industry, etc.); Photographic film in rolls, of any	37.01 37.02 37.03

							material other than paper, paperboard or textiles (for X-ray, colour photography (polychrome), of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry, etc.); Photographic film, paper, paperboard or textiles (for colour photography (polychrome))	
					202904 2	Chemical preparations for photographic uses, unmixed products for photographic uses, not elsewhere classified	Excluding varnishes, glues, adhesives and similar preparations	37.07
				20290 5	202905 0	Animal or vegetable fats and oils chemically prepared; inedible mixtures or preparations of animal fats or oils	Including: Animal or vegetable fats and oils and their fractions chemically prepared (boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified); inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils. Excluding: Those	15.01 15.02 15.03 15.05 15.17 15.18

							hydrogenated, inter-esterified, or re-esterified.	
					202906	202906	Writing or drawing ink and other inks (excluding printing ink)	Including: carbon mass of a kind used to manufacture one-time carbon paper 3215.90
					202907		Lubricating preparations; additives; anti-freezing agents	34.03 3820.00.00 *
						2029071	Lubricating preparations	34.03
						2029072	Anti-knock substances; additives for mineral oils (including gasoline) and similar products	38.11
						2029073	Hydraulic brake fluids; Anti-freezing preparations and anti-icing fluids	3819.00.00 3820.00.00
					202908		Other mixtures of chemicals	38.24
						2029081	Peptones and their derivatives, other protein substances and their derivatives, not elsewhere classified; hide powder, whether or not chromed	3504.00.00
						2029082	Modelling pastes; preparations known as "dental wax"; other preparations for use in dentistry, with a basis of plaster; preparations and	Including: Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or 34.07 3813.00.00 38.21

						charges for fire-extinguishers; prepared culture media for development	as “dental impression compounds”; other preparations for use in dentistry, with a basis of plaster (excluding dental fillings classified in the branch 3250; preparations and charges for fire-extinguishers; prepared culture media for the development or maintenance of micro-organisms or of plant, human or animal cells; plaster used for orthopedic cast; diagnostic or laboratory reagents, not elsewhere classified (including: Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents; Paperboard, cellulose wadding and web of cellulose fibres.....	38.22 2520.20.90
					2029083	Chemical elements and chemical compounds doped for use in electronics	In the form of discs, wafers or similar forms	3818.00.00
					2029084	Activated carbon		3802.10
					2029085	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs; similar	For example, dressings and mordants; of a kind used in the textile,	38.09

							and other products of the distillation of high temperature coal tar and similar products	
						2029087	Prepared binders for foundry moulds or cores	Including: Prepared binders for foundry moulds or cores; non-agglomerated metal carbides mixed together or with metallic binders; prepared additives for cements, mortars or concretes 3824.10.00 3824.30.00 3824.40.00
						2029089	Other chemical mixtures, not elsewhere classified	38.24
					202909		Gelatin and gelatin derivatives, including: Milk albumin; other products of the chemical or allied industries, not elsewhere classified	35.02 35.03 38.24
						2029091	Gelatin and gelatin derivatives, milk albumin; isinglass; other glues of animal origin	Including: Gelatin and gelatin derivatives; milk albumin, including concentrates of two or more whey proteins; isinglass; other glues of animal origin; albuminates and other albumin derivatives 35.02 35.03
						2029092	Caseinates and other casein derivatives: Casein glues; glues based on starches, or on dextrans or other modified starches	35.01 35.05

								polypropylene, etc. and synthetic staple fibres, not carded or combed or otherwise processed for spinning, made of nylon, other polyamides, polyesters, acrylic or modacrylic, polypropylene, etc.	
					203001 2	Synthetic filament yarn (other than sewing thread), synthetic monofilament	Including: Continuous yarn of polyamides and polyesters; other synthetic single yarn; synthetic monofilament, yarn of strip or the like	54.02 54.04	
					20300 2	Man-made fibres		54.02 54.03 54.04 54.05 54.06 55.03 55.04 55.05 55.06 55.07 55.09 55.10 55.11	

								Including: Man-made filament tow; man-made staple fibres, not carded, combed or otherwise processed for spinning	55.01
						203002	Man-made filament tow; man-made staple fibres, not carded or combed		55.02
						1			55.03
									55.04
									54.02
									54.03
									54.04
						203002	Man-made filament yarn (other than sewing thread), man-made monofilament	Including: High tenacity yarn of viscose rayon; other man-made single filament yarn; man-made monofilament, strip and the like	54.05
						2			54.06
									55.06
									5507.00.0
									0
	24						Metal products		*
		241	2410	2410			Pig-iron, iron or steel products		72
				0					73
					24100		Products of base pig-iron, iron or steel		72
					1				73
							Pig, non-alloy pig iron; alloy pig iron; spiegeleisen, iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese in blocks or other primary forms		72.01
						241001			7204.10.0
						1			0
									72.05
									73.03
						241001	Ferro-alloys	Including: Ferromanganese; Ferrosilicon; Ferro-silicomanganese; Ferrochromium; Ferro-	72.02
						2			

							silico-chromium; Ferro-nickel; Ferro- molybdenum; ferro- tungsten; Ferro- silico-tungsten; other ferro alloys		
						241001 3	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products	In lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	72.03
						241001 4	Granules and powders, of non-alloy pig iron; alloy pig iron; spiegeleisen, iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese in blocks or other primary forms, iron, steel		72.05 7201.50.0 0
					24100 2		Steel in primary forms	Alloy steel, including stainless steel and other alloy steel	72.06 7218.10.0 0 7224.10.0 0
						241002 1	Non-alloy steel in ingots or other primary forms; semi- finished products of non-alloy steel.		72.06 72.07
						241002 2	Stainless steel in ingots or other primary forms; semi- finished products of stainless steel		72.18
						241002 3	Other alloy steel in ingots or other		72.24

						primary forms; semi-finished products of other alloy steel		
								72.08
								7211.13
								7211.14
								7211.19
								7219.11.00
					241003	Flat-rolled products of steel, in coils, not further worked than hot-rolled, not clad, plated or coated		7219.12.00
								7219.13.00
								7219.14.00
								7220.11
								7220.12
								7225.30
								7226.91
					2410031	Flat-rolled products of non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, not clad, plated or coated	Including: Flat-rolled products of non-alloy steel, in coils, of a width of 600 mm or more, not further worked than hot-rolled, not clad, plated or coated; Flat-rolled products of non-alloy steel, not in coils, of a width of 600 mm or more, not further worked than hot-rolled, not	72.08

						241003 5	Flat-rolled products of stainless steel, not further worked than hot-rolled, of a width of less than 600 mm		7220.11 7220.12
						241003 6	Flat-rolled products of other alloy steel, not further worked than hot-rolled, of a width of less than 600 mm		7226.91
					24100 4		Flat-rolled products of steel, not further worked than cold-rolled (cold-reduced), not clad, plated or coated		72.09 7211.23 7211.29 7219.31.0 0 7219.32.0 0 7219.33.0 0 7219.34.0 0 7219.35.0 0 7220.20 7225.50 7226.92
						241004 1	Flat-rolled products of non-alloy steel, not further worked than cold-rolled (cold-reduced), of a width	Including: Flat-rolled products of non-alloy steel, not further worked than cold-rolled, in coils,	72.09

						of 600 mm or more, not clad, plated or coated	of a width of 600 mm or more, not clad, plated or coated; Flat-rolled products of non-alloy steel, not further worked than cold-rolled, not in coils, of a width of 600 mm or more, not clad, plated or coated	
						241004 2	Flat-rolled products of stainless steel, not further worked than cold-rolled, of a width of 600 mm or more, not clad, plated or coated	7219.31.0 0 7219.32.0 0 7219.33.0 0 7219.34.0 0 7219.35.0 0
						241004 3	Flat-rolled products of other alloy steel, not further worked than cold-rolled, of a width of 600 mm or more, not clad, plated or coated	7225.50
						241004 4	Flat-rolled products of non-alloy steel, not further worked than cold-rolled, of a width of less than 600 mm, not clad, plated or coated	7211.23 7211.29
						241004 5	Flat-rolled products of stainless steel, not	7220.20

						further worked than cold-rolled, of a width of less than 600 mm		
					241004 6	Flat-rolled products of other alloy steel, not further worked than cold-rolled, of a width of less than 600 mm		7226.92
				24100 5		Flat-rolled products of steel, clad, plated or coated; Electrical steel, high speed steel		72.10 72.12 72.19 72.20 72.25 72.26
					241005 1	Flat-rolled products of non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Including: Flat-rolled products of non-alloy steel, of a width of 600 mm or more, plated or coated with tin; Flat-rolled products of non-alloy steel, of a width of 600 mm or more, plated or coated with lead, including terne-plate; Flat-rolled products of non-alloy steel, of a width of 600 mm or more, electrolytically plated or coated with zinc; Flat-rolled products of non-alloy steel, of a width of 600 mm or	72.10

							more, otherwise plated or coated with zinc; Flat-rolled products of non-alloy steel, of a width of 600 mm or more, plated or coated with chromium oxides or with chromium and chromium oxides; Flat-rolled products of non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium; Flat-rolled products of non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics		
						241005 2	Flat-rolled products of non-alloy steel, of a width of less than 600 mm, clad, plated or coated	Including: Flat-rolled products of non-alloy steel, of a width of less than 600 mm, plated or coated with tin; Flat-rolled products of non-alloy steel, of a width of less than 600 mm, electrolytically plated or coated with zinc; Flat-rolled products of non-alloy steel, of a width of less than 600 mm, otherwise plated or coated with zinc; Flat-rolled products of non-alloy steel, of a width of less than 600 mm, painted,	72.12

								varnished or coated with plastics; Flat-rolled products of non-alloy steel, of a width of less than 600 mm, clad; Flat-rolled products of non-alloy steel, of a width of less than 600 mm, otherwise plated or coated	
						241005 3	Flat-rolled products of alloy steel, of a width of 600 mm or more, clad, plated or coated	Including: Flat-rolled products of alloy steel, of a width of 600 mm or more, electrolytically plated or coated with zinc; Flat-rolled products of alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc; Flat-rolled products of alloy steel, of a width of 600 mm or more, otherwise clad, plated or coated	72.25
						241005 4	Flat-rolled products of alloy steel, of a width of less than 600 mm		72.26
						241005 5	Flat-rolled products of alloy steel, of a width of 600 mm or more, of silicon-electrical steel		7225.11.0 0 7225.19.0 0
						241005 6	Flat-rolled products of alloy steel, of a width of less than 600 mm, of silicon-		7226.11 7226.19

						electrical steel		
					241005 7	Flat-rolled products of alloy steel, of a width of less than 600 mm, of high speed steel		7226.20
					24100 6	Bars, rods, angles, shapes and sections, hot-rolled of steel		72.13 72.14 72.16 7221.00.0 0 72.22 72.27 72.28
					241006 1	Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel		72.13
					241006 2	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		7221.00.0 0
					241006 3	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		72.27
					241006 4	Other bars and rods of alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extracted, but including those twisted after rolling	Including: Bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extracted, but including those twisted after rolling; Bars and rods of non-alloy steel, cold	72.14 72.27 7228.10 7228.20 7228.30

						shapes and sections	tramway track construction materials of steel	
					241007	Tubes and pipes, tube or pipe fittings of various types of steel	Tubes, pipes and their fittings obtained by casting are classified in the branch 24310	73.04 73.05 73.06
					2410071	Tubes and pipes, seamless of steel	Including: Line pipes of steel, seamless, of a kind used for oil or gas pipelines; casing, steel, seamless, of a kind used in drilling for oil or gas; other tubes or pipes, seamless, of circular cross-section, of non-alloy steel; other tubes or pipes, seamless, of circular cross-section, of stainless steel; other tubes or pipes, seamless, of circular cross-section, of other alloy steel; other tubes and pipes, seamless, of steel	73.04
					2410072	Tubes and pipes of steel, seam (welded, riveted or similarly closed, etc.)	Including: Line pipe of steel, seam, of a kind used for oil or gas pipelines; casing of steel, seam, of a kind used in drilling for oil or gas; other tubes and pipes of steel, seam	73.05 73.06
					2410073	Fittings (excluding cast fittings)		7307.21 7307.22

						241008 3	Shaped, corrugated steel		7222.40 7228.70
						241008 4	Steel wire	Including: Non- alloy steel wire (whether or not plated); wire of stainless steel; wire of other alloy steel	72.17 72.23 72.29
					24100 9	241009 0	Pig iron and steel manufacturing services		
		242	2420				Products of non- ferrous metals and precious metals		*
									71.06 7107.00.0 0 71.08 7109.00.0 0 71.10 71.11 71.12
				2420 1	24201 0		Precious metals and precious metal manufacturing services		
						242010 1	Precious metals	Including: Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form; Gold (including gold plated with platinum) unwrought or in semi-manufactured	71.06 7107.00.0 0 71.08 7109.00.0 0 71.10

							forms, or in powder form; Platinum, unwrought or in semi-manufactured forms, or in powder form (including platinum, palladium, rhodium, iridium, osmium and ruthenium); Base metals or silver, clad with gold, not further worked than semi-manufactured (“base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium); Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	71.11 71.12
						242010 2	Precious metal manufacturing services	

				2420 2		Non-ferrous metals		*	
					24202 1	Aluminum		76	
						242021 1	Unwrought aluminium, aluminium oxide	Including: Unwrought aluminium; aluminium oxide, excluding artificial	76.01 2818.20.0 0
						242021 2	Semi-finished products of aluminum or aluminium alloys	Including: Aluminum powders and scrap; Aluminium bars, rods and profiles; Aluminium wire; Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm; Aluminium foil, of a thickness not exceeding 0.2 mm; Aluminium tubes and pipes; Aluminium tube or pipe fittings	*
					24202 2	Lead, zinc, tin	Lead bars, rods and wire; lead tubes, pipes, and tube and pipe fittings; zinc tubes, pipes, and tube and pipe fittings; tin powders and flakes; Tin plates, sheets, strip and foil; Tin tubes, pipes, and tube and pipe fittings	78 79 80	
						242022 1	Unwrought lead, zinc and tin	Including: Unwrought lead; Unwrought zinc; Unwrought tin	78.01 79.01 80.01
						242022	Semi-finished	Including: Lead	*

					2	products of lead, zinc or tin or their alloys	powders and flakes; Zinc powders and flakes; Lead plates, sheets, strip and foil; Zinc plates, sheets, strip and foil; heat insulating plates; Zinc bars, rods and wire; Tin bars, rods and wire	
				242023		Copper		74
					2420231	Unwrought copper or copper alloys, copper mattes, cement copper (precipitated copper)	Including: Copper mattes, cement copper (Copper mattes are crude compounds; Cement copper is copper refined by powdered coal); Unrefined copper; copper anodes for electrolytic refining; Refined copper, copper core; Unwrought copper alloys (other than master alloys); Master alloys (commonly used as an additive in the metallurgy of non-ferrous metals or the manufacture of other alloys)	7401.00.10 7401.00.20 7402.00.10 7402.00.90 74.03 7404.00.00 7405.00.00
					2420232	Semi-finished products and products of copper or copper alloys	Including: Copper powders and flakes; Copper bars, rods; Copper wire; Copper plates, sheets and strip, of a thickness exceeding 0.15 mm; Copper foil of a thickness not exceeding 0.15	*

							mm; Copper tubes and pipes; Copper tube or pipe fittings (for example, couplings, elbows, sleeves, etc.)	
					242024	Nickel		75
					2420241	Unwrought nickel; intermediate products of nickel metallurgy	Including: Nickel mattes, Nickel oxide and its intermediate products; Unwrought nickel	75.01 75.02 7503.00.00
					2420242	Semi-finished products and products of nickel or nickel alloys	Including: Nickel powders and flakes; Nickel plates, sheets, strip and foil; Nickel bars, rods, wire; Nickel tubes, pipes and tube or pipe fittings	*
					242025	Non-ferrous metals and articles thereof: cermet, slag, ash and residues containing metals or metal compounds	Including: Titanium and articles thereof; Manganese and articles thereof; Antimony and articles thereof; Tungsten (wolfram) and articles thereof; Molybdenum and articles thereof; Tantalum and articles thereof; Magnesium and articles thereof; Other non-ferrous metals; Cermet and articles thereof	*
					242026	Manufacture of non-ferrous metals and articles thereof		
		243				Metal casting services		

			2431	24310	24310		Semi-finished products and casting services of cast iron and steel		*
									7325.10.90
									7325.99.90
									7326.90.99
						243100	Moulds of cast iron, steel		8480.10.00
						1			8480.20.00
									8480.30.90
									8480.41.00
									8480.49.00
						243100	Tubes, pipes, bars and sections with a hollow sections of cast iron	Including fire hydrants	73.03
						243100	Cast fittings		7307.11
						3			7307.19
						243100	Cast iron and steel casting services		
			2432	24320	24320		Moulds and non-ferrous metal casting services		*
						243200	Moulds of non-ferrous metals		*
						243200	Non-ferrous metal casting services		
						2			

	25					Products of cast metals (excluding machines, equipment)		*
		251				Metal parts, reservoirs, tanks and boilers		*
			2511	25110		Metal parts		*
					251101	Metal structures and parts thereof		*
					2511011	Metal structures of prefabricated buildings		*
					2511012	Structures of bridges and bridge-sections of iron, steel or aluminum		7308.10 7610.90.91
					2511013	Structures of towers and lattice masts of iron, steel or aluminum	Including: Structures of towers and lattice masts, of iron or steel bars; Structures of towers and lattice masts, of aluminum bars	7308.20 7610.90.91
					2511019	Other structures and parts thereof, of iron, steel or aluminum	Including: Equipment for scaffolding, shuttering, propping or pit-propping, of iron, steel or aluminum; lock-gates, manhole covers, of iron, steel or aluminum; fencing, staircases and parts thereof, of iron, steel or aluminum; metal roofing panels; other structures and parts thereof, of iron, steel or	7308.40 7308.90 7610.90.99 7610.90.30

							aluminum, not elsewhere classified, including: rails for ships, plates, bars, angles, shapes, tubular sections and the like, processed, used for the manufacture of building components, of metals and parts thereof.	
				251102	2511020	Doors, windows and their parts, of iron, steel or aluminum	Including: Doors and windows, of iron or steel; Doors and windows, of aluminum; frames and thresholds for doors, of iron or steel; frames and thresholds for doors, of aluminum	7308.30 7610.10
			25120	25120	Reservoirs, tanks and similar container, of metals			73.09 73.10 73.11 7419.20.20 7419.80.80 7508.90.90 7611.00.00 76.12 7613.00.0

								0
								8110.90.0
								0
								8111.00.9
								0
								8112.19.0
								0
								8112.29.0
								0
								8112.59.0
								0
								8112.39.0
								0
								8112.49.0
								0
								8112.99.0
								0
								8113.00.0
								0
					25120			84.02
					1	Central boilers and central heating boilers		84.03
					251201	Central boilers and central heating boilers	Including: Central boilers, not electrically operated, of iron or steel; central heating boilers capable of producing hot water or low pressure steam; parts of central heating boilers	84.02
					1			84.03
					25120	Other reservoirs, tanks and similar container, of metals		73.09
					9			

						251209 1	Reservoirs, tanks, vats and similar container (other than compressed or liquefied gas), of iron, steel or aluminum, of a capacity exceeding 300 l, not fitted with mechanical or thermal equipment	Including: Reservoirs, tanks and similar containers, of iron or steel, of a capacity exceeding 300lt l; Reservoirs, tanks and similar containers, of aluminum, of a capacity exceeding 300lt l	73.09 7611.00.0 0
						251209 2	Containers of compressed or liquefied gas, of iron, steel or aluminum	Including: Containers of gas, of iron or steel, of a capacity of less than 1 l; Containers of gas, of iron or steel, of a capacity of 1 l or more, but less than 30 l; Containers of gas, of iron or steel, of a capacity of 30 l or more, but less than 110 l; Containers of gas, of iron or steel, of a capacity of 110 l or more; Gas containers, of aluminum	73.11 7613.00.0 0
			2513	2513 0			Boilers (other than central boilers)		84.02
					25130 1		Boilers (other than central boilers) and parts thereof		84.02
						251301 1	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water	Including watertube boilers with a steam production exceeding 45 t per hour; Watertube boilers with a steam production not exceeding 45 t per	8402.11 8402.12 8402.19 8402.20

							boilers	hour; Other vapour generating boilers, including hybrid boilers; super-heated water boilers	
						251301 2	Auxiliary plant for use with boilers; condensers for steam or other vapour power units		84.04
						251301 3	Parts of products of headings 2513011 and 2513012		8402.90 8404.90
					25130 2	251302 0	Nuclear reactors and parts thereof	Including: Nuclear reactors (other than apparatus for isotopic separation); parts of nuclear reactors (other than apparatus for isotopic separation)	84.01
		252	2520	2520 0			Weapons and munitions	Excluding revolvers, pistols, swords and similar arms	93
					25200 1		Arms, munitions and parts thereof		93.01 93.02 93.03 93.04 93.05 93.06 9307.00.0 0
						252001 1	Military weapons (other than revolvers, pistols, swords and similar arms)	Including: Artillery weapons (for example, howitzers and mortars, etc.);	93.01

							Rocket launchers, frame-throwers, grenade launchers, torpedo tubes and similar projectors; other military weapons		
						252001 2	Revolvers and pistols, other than revolvers and pistols for firing blank ammunition, and spring, air or gas guns and pistols)	9302.00.0 0	
						252001 3	Other firearms and similar devices which operate by the firing of an explosive charge	Including: Muzzle-loading firearms; hunting shotguns; sporting shotguns; target-shooting shotguns; combination shotgun-rifles; Other sporting, hunting or target-shooting rifles; other firearms, for example: devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns, etc.	93.03
						252001 4	Other arms	E.g.: spring, air or gas guns and pistols, truncheons, etc., excluding swords, bayonets, ances and similar arms	93.04 9307.00.0 0
						252001 5	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war	Including: Bombs, mines, grenades, torpedoes, missiles; excluding	93.06

							projectiles, detonating fuses, detonating caps or flare guns of the branch 20290	
						252001 6	Ammunition	9306.21.0 0 9306.29.0 0 9306.30
						252001 7	Parts of bombs, mines, grenades, torpedoes, missiles, munitions	9306.29.0 0 9306.30.1 9 9306.30.2 0 9306.30.9 9 9306.90.1 0 9306.90.9 0
						252001 8	Parts and accessories of military weapons, revolvers, pistols, firearms and other arms	93.05 9306.29.0 0 9306.30.1 9 9306.30.2 0 9306.30.9 9 9306.90.1

						cake-servers, sugar tongs and similar kitchen or tableware	precious metals are classified in the heading 32110	
					2593015	Swords, cutlasses, bayonets, lances and similar arms and parts thereof		9307.00.00
					259302	Locks and hinges		83.01 8302.10.00 8302.30.10 8302.41.31 8302.42.20 8302.49.91 8308.10.00 8308.90.90 96.07
					2593021	Padlocks, locks of metals, of a kind used for motor vehicles, and of a kind used for furniture	Including: Padlocks; locks of a kind used for motor vehicles; locks of a kind used for furniture	8301.10.00 8301.20.00 8301.30.00
					2593022	Other locks of metals		8301.40 9607.11.00 9607.19.00

								0
								8301.50.0 0
								8301.60.0 0
					259302 3	Clasps and parts with clasps, incorporating locks; Parts of locks	E.g.: Clasps and frames with clasps, incorporating locks, parts of locks and padlocks, keys presented separately, etc.	8301.70.0 0
								8308.10.0 0
								8308.90.9 0
								9607.20.0 0
					259302 4	Hinges, base metal mountings, fittings and similar articles suitable for motor vehicles, doors, windows, furniture or the like	E.g.: Hinges, bolts, castors; Other mountings, fittings and similar articles suitable for motor vehicles; etc.	83.02
					25930 3	Hand tools		82
								84.67
					259303 1	Hand tools, of a kind used in agriculture, horticulture or forestry	Including: Spades and shovels; forks and rakes; mattocks, picks, hoes and rakes; axes, bill hooks and similar hewing tools; secateurs and similar one-handed pruners and shears (including poultry shears); hedge shears, two-handed pruning shears and similar two-handed shears; other hand	82.01

								tools of a kind used in agriculture, horticulture or forestry	
						259303 2	Hand saws; blades for saws of all kinds	Including: Hand saws; blades for saws of all kinds, for example: Straight saw blades, circular saw blades (including slitting or slotting saw blades), chain saw blades, other saw blades, etc.	82.02
						259303 3	Other hand tools	Including: Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, and similar hand tools; pipe-cutters, bolt croppers, and similar tools; hand-operated spanners and wrenches (not including tap wrenches); drilling, threading or tapping tools; hammers and sledge hammers; planes, chisels, gouges and similar cutting tools for working wood; screwdrivers; other hand tools	82.03 82.04 82.05 8206.00.0 84.67
						259303 4	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools	E.g.: Dies for drawing or extruding metal; tools for pressing, milling, stamping or punching; tools for tapping or	82.07

							threading; tools for boring or broaching; tools for turning; knives and cutting blades, for machines or for mechanical appliances		
						2593035	Moulds; Moulding boxes for metal foundry, basic casting or for models	Including: Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal or metal carbides; moulds for glass; moulds for mineral materials	84.80
						2593036	Blow lamps		8205.60.00
						2593037	Other tools, not elsewhere classified	Including: Vices, clamps and the like; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks; other tools, not elsewhere classified	*
			2599				Other metal products, not elsewhere classified		*
				25991			Table, kitchen or other household articles, of metals		*
					259911		Kitchen and sanitary articles, of metals		*
						2599111	Sinks, wash-basins, baths, other sanitary ware and parts thereof, of steel, iron, copper or aluminum	Including: Sinks and wash basins, of stainless steel; baths of iron, steel, cast iron, whether or not enameled; other sanitary ware and	73.24 7418.10.90 7418.20.0

							parts thereof, of iron, steel, copper or aluminum	0 7615.10.9 0 7615.20.9 0
						259911 2	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	8210.00.0 0
						259911 9	Other household articles for kitchen and parts thereof, of base metals	Including: Metal plates, dishes, mess kits; metal pots, kettles, pans; other household articles for kitchen and parts thereof, of metals *
				2599 9			Other metal products, not elsewhere classified	*
					25999 1		Containers and similar containing devices, of steel; Stoppers, caps and lids, and other accessories, of base metal	73.09 73.10 73.11 83.09
						259991 1	Drums and similar containers, of steel or aluminum	Including: Drums, cans, boxes and similar containers, for any material (other than gasoline), of iron or steel, of a capacity of 50 l or more but not exceeding 300 l, not fitted with mechanical or thermal equipment; 73.09 73.10 73.11 7611.00.0 0 76.12 7613.00.0

							drums, cans (other than those soldered, crimped or shaped), boxes and similar containers, for any material (other than gasoline), of iron or steel, of a capacity of less than 50 l, not fitted with mechanical or thermal equipment; iron or steel cans, soldered, crimped or shaped, of a capacity of less than 50 l; Drums, cans, boxes and similar containers, for any material (other than gasoline), of a capacity of not exceeding 300 l, of aluminum	0
					259991 2	Stoppers, lids, covers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal		83.09
				25999 2	Fastenings of various kinds, chains, springs, rivets, screws, of metal			*
					259992 1	Plaits, cable, rope, strip of plaiting materials, slings and the like, of metal, not electrically insulated	Including: Plaits, cable, rope, strip of plaiting materials, slings and the like, of iron or steel, not electrically insulated; plaits, cables, plaited bands and the like, of copper, not electrically	*

							insulated; plaits, cables, plaited bands and the like, of aluminium, not electrically insulated; wire and cables for electrical transmission are classified in the heading 27320		
						259992 2	Barbed wire of steel	Barbed wire of steel; including twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. Wire and cables for electrical transmission are classified in the heading 27320	7313.00.0 0
						259992 3	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		73.14
						259992 4	Nails, clinch-nails, staples (other than those in strips), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of steel, copper or aluminum	Nails, tacks, drawing pins, staples (other than staples for files) and similar articles, of iron, steel, copper or aluminum; products of iron, steel, copper or aluminum, etc., whether or not threaded. For example: screws, bolts, nuts, scrow hooks, cotter-pin, etc.	73.17 73.18 74.15 7616.10

						259992 5	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		83.11
						259992 6	Springs and leaves for springs, of steel or copper	Including: Leaf-springs and leaves therefor, of iron or steel; helical springs, of iron or steel; other springs, of iron, steel or copper; clock or watch springs are classified in the heading 26520	73.20 7419.80.3 0 7419.80.9 0 9114.90.0 0
						259992 7	Chain (other than articulated link chain) and parts thereof, of steel or copper	Including: Skid chain, of iron or steel; other chain, of iron or steel (other than articulated link chain); chain and parts thereof, of copper; parts of chain, of iron or steel; articulated link chain, transmission chain are classified in the branch 28140	73.15 7419.20.1 0 7419.80.1 0
						259992 8	Sewing needles, knitting needles, crochet hooks, embroidery stilettos		73.19 8305.20

						and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere		8305.90.90
					259993	Other products of base metal		*
					2599931	Safes, safe boxes, safe deposit lockers and the like, of base metal		8303.00.00
					2599932	Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (other than office furniture)		83.04 83.05
					2599933	Fittings for loose-leaf binders or files, paper clips, staples, indexing tags and similar office articles, of base metal	Including: insignia	83.05
					2599934	Statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	Including: Statuettes and other ornaments plated with precious metals; Statuettes and other ornaments plated with other metal; photograph, picture or similar frames, mirrors, of base metal	8306.21.00 8306.29 8306.30
					2599935	Clasps, frames with clasps, buckles, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made		83.08

						up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal		
					259993 6	Ships' or boats' propellers and blades therefor	8487.10.0 0	
					259993 9	Other products, of base metal, not elsewhere classified	<p>Including: Anchors, grapnels and parts thereof, of iron or steel; Bells, gongs and the like, non-electric, of base metal; other articles of aluminum, not elsewhere classified; other articles of lead, zinc or tin, not elsewhere classified; other articles of copper, not elsewhere classified; other articles of nickel, not elsewhere classified; other articles of other base metal, not elsewhere classified,</p> <p>E.g.: Cloth, grill, netting, of aluminum; Bobbins, spools, reels, of aluminum, etc.</p> <p>E.g.: Lead bars, rods, sections and wire; tubes, pipes and tube or pipe fittings, of lead; gutters, roof capping, tubes, pipes and tube or</p>	*

								pipe fittings, of zinc; plates, strip, etc.		
J								INFORMATION AND COMMUNICATIONS SERVICES		
	61							Telecommunication services		
		611	6110					Wired telecommunication services		
				6110				Provision of direct wired telecommunication services		
					61101			Data and telegram transmission services		
						611011		Fixed-line telephone services - access and use		
						611011		Fixed-line telephone services - call		
						611011		Private network for wired telecommunication system		
					61101	611012		Transmission service for wired telecommunication system		
					61101	611013		Transmission of data on wired telecommunication network		
					61101			Wired internet-based telecommunication services		
						611014		Internet-based primary services		

						611014 2	Wired network-based narrowband internet services		
						611014 3	Wired network-based wideband internet services		
						611014 9	Other wired internet-based telecommunication services		
					61101 5		Wired infrastructure-based at-home program broadcasting services		
						611015 1	Wired infrastructure-based at-home program broadcasting services, basic program package		
						611015 2	At-home program broadcasting on the entire wired infrastructure, charged program package		
				6110 2	61102 0	611020 0	Provision of wired telecommunication using rights to access telecommunication infrastructure of others		
		612	6120				Wireless telecommunication services		
				6120 1			Provision of wireless telecommunication services		
					61201 1		Mobile telecommunication and private network for wireless		

							telecommunication system		
						612011 1	Mobile telecommunication services - access and use		
						612011 2	Wireless telecommunication services - call		
						612011 3	Private network for wireless telecommunication system		
					61201 2	612012 0	Provision of services for communication firms on wireless telecommunication network		
					61201 3	612013 0	Transmission of data on the entire wireless telecommunication network		
					61201 4		Other wireless internet-based telecommunication services		
						612014 1	Provision of narrowband internet services on the entire wireless telecommunication network		
						612014 2	Provision of wideband internet services on the entire wireless telecommunication network		
						612014 9	Other wireless internet-based telecommunication services		

					612015	6120150	Wireless telecommunication network-based at-home program broadcasting services		
				61202	612020	6120200	Provision of wireless telecommunication using rights to access telecommunication infrastructure of others		
		613	6130	61300			Satellite telecommunication services		
					613001	6130010	Satellite telecommunication services, other than satellite-based program broadcasting services		
					613002	6130020	Satellite-based at-home program broadcasting services		
		619	6190				Other telecommunication services		
				61901	619010	6190100	Internet access points		
				61909	619090	6190900	Other telecommunication services, not elsewhere classified		
K							FINANCIAL, BANKING AND INSURANCE SERVICES		
	64						Financial services (other than insurance services and social insurance services)		
		641					Intermediate		

						monetary services	
							<p>Including: Large-scale deposit services and other financial transactions</p> <p>- Opening accounts for credit institutions and State Treasury</p> <p>- Monetary policy and macroprudential policy implementation services</p> <p>- Management of foreign exchange reserves</p>
		6411	64110	64110	641100	Central bank services	<p>- Services affecting the value of money</p> <p>- Issuance of money under the management of the central bank, including: money design, arrangement, distribution and replacement</p> <p>- Financial agent services, including: providing counseling for the Government on issues concerning government bonds, issuance of bonds, maintenance of documents about buyers of</p>

							government bonds and making interest payments and settlements on behalf of the Government	
			6419	64190			Other intermediate monetary services	
					641901		Deposit account services	
						6419011	Deposit account services for groups and institutions	Including: Requested services, notification services and term-related services, for large-scale business entities or large organizations, including the Government
						6419012	Deposit account services for other entities	Including: Requested services, notification services and term-related services, for depositors other than corporate or institutional depositors, cheque payment, certification and stop payment services. Excluding: - Packing or arrangement of paper money or coins on behalf of clients is classified in the heading 829200 - Collection of bills of exchange,

							cheques or other bills of exchange for exchange for cash or an amount of deposit is classified in the heading 829100	
					64190 2	Monetary institutions' credit extension services	- Collection of accounts or receipt of money in the form of account transfer or contract is classified in the heading 829100	
					641902 1	Monetary institutions' interagency credit extension services	Including: Loans granted to financial intermediaries through monetary institutions. These services include: grant and management of loans and business-related interests between financial intermediaries (such as grant of commercial credit between companies). Loans and interests granted to domestic and foreign financial intermediaries are commonly short-term ones, repayable on demand or upon notification.	
					641902 2	Monetary institutions' extension of	Including:	

						consumer credit	<ul style="list-style-type: none"> - Grant of unsecured personal loans through monetary institutions, including grant of credit under a prepared payment plan - Lending services within the scope of credit activities, based on loan commitments - Extension of consumer credit or loans over an extended period for use of goods or services which is commonly considered as a type of deposit. 	
						641902 3 Monetary institutions' grant of lines of credit secured by residential land use rights or residential houses	<p>Including:</p> <ul style="list-style-type: none"> Extension of credit through monetary institutions for obtaining residential land use rights or residential houses which are used in transactions - Home mortgage loans <p>Excluding:</p> <ul style="list-style-type: none"> - Valuation service which is classified in the heading 6820000 	
						641902 4 Monetary institutions' grant of lines of credit	<p>Including:</p>	

						secured by non-residential land use rights or houses	<ul style="list-style-type: none"> - Grant of credit through monetary institutions for obtaining non-residential land use rights or houses used in transactions <p>Excluding:</p> <ul style="list-style-type: none"> - Valuation service which is classified in the heading 6820000 	
					641902 5	Monetary institutions' extension of unsecured commercial credit	<p>Including:</p> <ul style="list-style-type: none"> - Lending services rendered by monetary institutions to investors and brokers, in connection with financial institutions, local governments, associated with foreign schools or governments, and other businesspeople - Grant of commercial loans to individuals - Lending services, reserves and other commitments - Guarantee services and provision of letter of credit - Payment acceptance service 	

								by a bank or financial institution for paying a cheque or credit instrument issued by another institution	
						6419026	Monetary institutions' credit card services	Including: - Monetary institutions' extension of credit when a credit card is used by its holder to purchase goods or services, regardless of fulfillment of balancing requirement by the set deadline	
						6419029	Monetary institutions' other credit extension services	Including: - Monetary institutions' other credit extension services, not elsewhere classified	
					641903	6419030	Other intermediate monetary services, not elsewhere classified		
		642	6420	64200	642000	6420000	Services rendered by asset holding companies	Including: Services rendered by organizations holding assets of and managing their affiliated companies	
		643	6430	64300	643000	6430000	Services rendered by trust funds, other funds and financial institutions	Including: Services rendered by juridical persons that are established to contribute securities and other financial assets, represent	

							shareholders or beneficiaries but do not engage in management.	
		649					Other intermediary financial services (other than insurance services and social insurance services)	
			6491	64910	649100		Finance lease services	Including: Lease of equipment and other assets to clients whereby the lessor shall make investments at the request of the lessee and have the rights to own equipment or facilities
			6492	64920			Other credit extension services	
					649200	1	Inter-agency credit extension, not extended by monetary institutions	Including: Loans granted to financial intermediaries not through monetary institutions. These services include: grant and management of loans and business-related interests between financial intermediaries (such as grant of commercial credit between companies). Loans and interests granted to domestic and foreign financial intermediaries are commonly short-term ones, repayable on

								demand or upon notification.	
						649200 2	Extension of consumer credit, not by monetary institutions	<p>Including:</p> <ul style="list-style-type: none"> - Grant of unsecured personal loans, not through monetary institutions, including grant of credit with a prepared payment plan - Lending services within the scope of credit activities, based on loan commitments; - Extension of consumer credit or loans over an extended period for use of goods or services which is commonly considered as a type of deposit. 	
						649200 3	Grant of lines of credit secured by residential land use rights or houses, not by monetary institutions	<p>Including:</p> <ul style="list-style-type: none"> - Grant of credit not through monetary institutions for obtaining residential land use rights or houses used in transactions - Home mortgage loans <p>Excluding:</p> <ul style="list-style-type: none"> - Valuation service which is classified 	

								in the heading 6820000	
						649200 4	Grant of lines of credit secured by residential land use rights or houses, not by monetary institutions	<p>Including:</p> <ul style="list-style-type: none"> - Grant of credit not through monetary institutions for obtaining residential land use rights or houses used in transactions. This heading excludes: - Valuation service which is classified in the heading 682 	
						649200 5	Extension of unsecured commercial credit, not by monetary institutions	<p>Including:</p> <ul style="list-style-type: none"> - Lending services rendered not through monetary institutions to investors and brokers, in connection with financial institutions, local governments, associated with foreign schools or governments, and other businesspeople - Grant of commercial loans to individuals - Lending services, reserves and other commitments - Guarantee services and provision of 	

							letter of credit	
							- Payment acceptance service by a bank or financial institution for paying a cheque or credit instrument issued by another institution	
					649200		Credit card services, rendered by entities other than monetary institutions	<p>Including:</p> <ul style="list-style-type: none"> - Extension of credit, not through monetary institutions, when a credit card is used by its holder to purchase goods or services, regardless of fulfillment of balancing requirement by the set deadline
					649200		Other credit extension services, rendered by entities other than monetary institutions	<p>Including:</p> <ul style="list-style-type: none"> - Other credit extension services, not through monetary institutions, not elsewhere classified - Sales finance services
		6499	64990	64990			Other financial services, not elsewhere classified (other than insurance services and social insurance services)	
					649900		Investment bank services	<p>Including:</p> <ul style="list-style-type: none"> - Securities

							insurance services	
							- Provision of assurance that that the price of a number of issued securities is kept fixed from the time they are issued until they are sold to investors	
							- Commitment to sell as many securities as possible without guaranteeing to buy all securities at investors' request	
					649900	9	Other financial services, not elsewhere classified	Including other financial services, not elsewhere classified, such as guaranteeing and commitment to buy or sell securities or financial issues arising from private accounts of securities brokers, etc.
	65						Insurance, reinsurance and social insurance services (excluding compulsory social insurance)	
		651					Insurance services	
			6511	6511			Life insurance services	
					65110	1	Whole life insurance or term life insurance services	Including: Insurance services that pay benefits to beneficiaries under

								a whole life insurance or term life insurance policy. This policy may purely offer protection to the insured or only a form of savings. This policy may apply to either individual or organization.	
						651101 1	Annuity services		
						651101 2	Term life insurance services		
						651101 3	Permanent life insurance services		
					65110 9	651109 0	Other life insurance services	Endowment insurance, investment-linked insurance, etc.	
			6512	6512 0			Non-life insurance services		
					65120 1		Property insurance, damage insurance		
						651201 1	Motor vehicle insurance		
						651201 2	Insurance for ships, aircrafts and other means of transport		
						651201 9	Other property insurance and damage insurance services		
					65120 2		Cargo insurance		
						651202 1	Road cargo insurance		
						651202 2	Insurance for cargo transported by		

							waterway, airway and other modes of transport		
						6512029	Other cargo insurance services		
					651203		Agricultural insurance services		
						6512031	Crop insurance services		
						6512032	Livestock insurance services		
						6512039	Other agricultural insurance services		
					651204	6512040	Construction and installment insurance services		
					651205	6512050	Travel insurance		
					651206	6512060	Credit and surety bond insurance services		
					651207		Liability insurance services		
						6512071	Civil liability insurance services		
						5612072	General liability insurance services		
					651209	6512090	Other non-life insurance services	Including other non-life insurance services, not elsewhere classified	
			6513				Health insurance services		
				65131	651310	6513100	Health insurance services		
				65139			Other health insurance services	Including: - Insurance service that covers hospital	

							<p>and medication costs which are not covered by the government's health insurance program, and commonly covers other medical care costs such as prescription drugs, application of medical techniques, emergency and private duty nursing, etc.</p> <p>- Dental insurance services</p> <p>- Insurance with installment-payout option, in which benefits are paid regularly to the insured who is suffering from disease and unable to work</p>	
					651391	6513910	<p>Accident insurance</p> <p>Including:</p> <p>- Insurance service that makes regular payout to the insured who is unable to work after accident</p> <p>- Accidental death and dismemberment insurance that pays a death benefit upon the accidental death of an insured or upon the loss of a body part (such as limbs or eyesight, etc.) due to an</p>	

								accident	
								Excluding: Travel insurance is classified in the heading 6512050	
					651399	6513990	Other health insurance, excluding accident insurance	Including: - Insurance service that covers hospital and medication costs which are not covered by the government's health insurance program, and commonly covers other medical care costs such as prescription drugs, application of medical techniques, emergency and private duty nursing, etc. - Dental insurance services - Insurance with installment-payout option, in which benefits are paid regularly to the insured who is suffering from disease and unable to work	
		652	6520	65200	652000	6520000	Re-insurance services		
		653	6530	65300	653000		Social insurance services		
						6530001	Individual social insurance	Including: Insurance with periodic payouts made to	

							<p>individuals, whether lump sum or installment, compulsory or voluntary payout. The payout may be determined according to nominal value or market value. If the payout is related to employment, the employment may be changed or not. The period for which the beneficiary receives payout may be minimum or maximum one with or without allowances for persons who are still alive</p>
						653000 2	<p>Group social insurance</p> <p>Including: Insurance with periodic payouts made to members of a group, whether lump sum or installment, compulsory or voluntary payout. The payout may be determined according to nominal value or market value. If the payout is related to employment, the employment may be changed or not. The period for which the beneficiary receives payout may be minimum or maximum one with or without</p>

								allowances for persons who are still alive	
	66							Other financial services	
		661						Services supporting for financial services (other than insurance services and social insurance services)	
			6611	66110	661100			Financial market management-related services	
						6611001		Financial market administration services	Including: Administrative services include provision of premises and other facilities necessary for securities and goods trading
						6611002		Financial market regulation services	Including: adjustment and control of financial market and members of this market
						6611009		Other financial market management-related services	Excluding: - Provision of financial information for communication companies, which is classified in the heading 639010; - Securities protection services, which is classified in the heading 6619032
			6612	6612	66120			Brokerage for goods	

				0	0		and securities contracts		
						661200 1	Securities brokerage services	<p>Including:</p> <ul style="list-style-type: none"> - Securities brokerage services (the seller and the buyer request the same instrument) - Services similar to those of a sale agent, services related to shares or other interests in a mutual fund - Government bond sale, distribution and repurchase services - Broker selection 	
						661200 2	Goods brokerage services	<p>Including:</p> <ul style="list-style-type: none"> - Goods brokerage services and postpaid goods, including postpaid financial goods, etc. <p>Excluding:</p> <ul style="list-style-type: none"> - Broker selection, which is classified in the heading 6612001 	
		6619	6619 0				Other support services for financial services, not elsewhere classified		
					66190 1	661901 0	Processing and clarification of securities transactions	<p>Including:</p> <ul style="list-style-type: none"> - Computer-aided clarification and 	

							handling of changes in deposit amounts, credit and transactions of securities holders	
					661902	Investment bank-related support services		
					6619021	Takeover and merger services	Including: Consulting and negotiation services for takeover and merger arrangements	
					6619022	Provision of corporate capital and venture capital	Including: - Fund arrangement and raising, including deposits, owner's equity and venture capital - Venture capital raising services	
					6619029	Other investment bank-related support services	Excluding: - Disclosure of share prices through an information service provider, which is classified in the heading 5819219 - Provision of financial information for communication companies, which is classified in the heading 6391001 - Trust and protection services,	

							which are classified in the heading 661903	
							- Investment portfolio management service, which is classified in the heading 6630001	
					661903	Trust and protection services		
					661903	Trust services	<p>Including:</p> <ul style="list-style-type: none"> - Management and performance of assessment and trust activities - Trustee's services rendered to an investment fund or social insurance fund - Trustee's services related to securities (administrative services related to securities issuance and registration, and payment of interests and dividends) <p>Excluding:</p> <ul style="list-style-type: none"> - Fund management service, which is classified in the heading 663000 	
					661903	Protection services	<p>Including:</p> <ul style="list-style-type: none"> - Provision of instructions, protection service or 	
					2			

							<ul style="list-style-type: none"> calculation of incomes, including personal property and securities - Security services - Safekeeping service - Securities protection service - Certification and audit services rendered on the basis of respecting clients' securities 	
					661904	Other support services for financial services, not elsewhere classified		
					6619041	Financial counseling services	<p>Including:</p> <ul style="list-style-type: none"> - Financial counseling services - Market analysis and information collection services <p>Excluding:</p> <ul style="list-style-type: none"> - Takeover and merger service, which is classified in the heading 6619021 - Mobilization of financial resources and venture capital, which is classified in the heading 	

							6619022	
							<ul style="list-style-type: none"> - Trust and protection services, which are classified in the heading 661903 - Insurance and social insurance counseling services, which are classified in the heading 6629009 - Investment fund management service, which is classified in the heading 6630001 - Counseling on tax issues, which is classified in the heading 692003 - Financial management counseling service (other than business tax), which is classified in the heading 7020021 	
						661904 2	Foreign exchange services	<p>Including:</p> <ul style="list-style-type: none"> - Foreign exchange services rendered by foreign exchange traders
						661904 3	Processing, settlement and clearing services for financial transactions	<p>Including:</p> <ul style="list-style-type: none"> - Processing of financial transactions, including

							verification of financial balances, licensing for transactions/ transfer of money to/from trading accounts, declaration with banks (or credit card issuers) on individual transactions and provision of daily summaries, etc. Excluding: - Processing of securities transactions, which is classified in the heading 6619010	
					6619049	Other support services for financial services, not elsewhere classified	Including: - Debt mortgage and brokerage services, excluding: - Paper money and coin packing services, which are classified in the heading 8292000	
		662				Insurance and social insurance support services		
			66210	662100	6621000	Risk and damage or loss assessment services	Including: - Investigation into insurance claims, determination of losses or damage according to regulations on insurance and	

								agreed-upon terms and conditions of insurance policies	
								- Inspection of insurance claims which have been considered or approved	
			6622	66220	66220	662200	Services of insurance agents and insurance brokers	Including: - Selling, negotiating or attracting annual insurance policies and re-insurance policies	
			6629	66290	66290		Other insurance and social insurance support services		
						6629001	Insurance statistical services	Including: - Insurance risk and insurance premium calculation services	
						6629009	Other insurance and social insurance support services, not elsewhere classified	Including: - Insurance and social insurance-related administrative services - Services that reduce insurance-related administrative costs - Insurance and social insurance counseling services	
		663	6630	66300	66300		Fund management service		

	68						Real estate business services		
		681	6810				Trading of owned or rented real estate and land use rights		
				6810			Purchase and sale of residential houses and land use rights		
					68101	681011	Purchase and sale of residential houses (apartment buildings, not attached to land use rights)		
					68101	681012	Purchase and sale of residential houses attached to land use rights		
					68101	681013	Purchase and sale of rights to use vacant residential land	<p>Including:</p> <ul style="list-style-type: none"> - Sale and purchase of vacant residential land in case such sale and purchase transaction is considered share transaction of the seller. Vacant land may include multiple small land plots. - Real estate subdivisions by drawing lots <p>Excluding:</p> <ul style="list-style-type: none"> - Division or soil improvement, which is classified in the heading 4290024 	
				6810			Purchase and sale of non-residential houses		

						and land use rights			
					681021	6810210	Purchase and sale of non-residential houses which are not attached to land use rights	<p>Including:</p> <ul style="list-style-type: none"> - Sale and purchase of non-residential house and land in case such sale and purchase transaction is considered as a share transaction of the seller, and is not the sale of fixed assets. E.g. Non-residential real estate includes: <ul style="list-style-type: none"> • Factories, offices, warehouses • Theatre, buildings used for multiple purposes, excluding residential purpose • Agriculture and forestry real estate • Similar real estate <p>Excluding:</p> <ul style="list-style-type: none"> - Construction of non-residential real estate for sale, which is classified in the heading 4100012 	
					681022	6810220	Purchase and sale of rights to use vacant non-residential land	<p>Including:</p> <ul style="list-style-type: none"> Sale and purchase of rights to use vacant non-residential land in case such sale and purchase transaction 	

							is considered share transaction of the seller. Vacant land in this case may include: Land subdivisions, real estate subdivisions, without soil improvement	
							Excluding: Soil improvement, which is classified in the heading 431201	
				68103			Lease, operation and management of residential house and land	
							Including: - Lease of residential real estate of owners or lessees to others: • Private houses, apartments • Houses used for multiple purposes houses, mainly for residence • Timeshare spaces Excluding: - Residential house services rendered by hotels, guest houses, motels, mini hotels, dorms, which are classified in the	
				681031	6810310		Residential house and land lease services	

							heading 55		
					681032	6810320	Residential house and land operation services		
					681033	6810330	Residential house and land management services		
				68104			Lease, operation and management of non-residential house and land		
					681041	6810410	Lease of non-residential houses and land use rights		
					681042	6810420	Non-residential house and land operation services		
					681043	6810430	Non-residential house and land management services		
				68109			Other real estate business services		
					681091		Real estate agent's services with fee collection or under contract		
						6810911	Sale of residential house attached to land use rights with fee collection or under contract, excluding timeshare real estate	Including: - Real estate companies' or real estate brokers' services related to sale of houses, apartments and other residential real estate pieces or similar intermediary services related to purchase, sale or lease of non-residential houses, including: land use	

							rights, with fee collection or under contract	
							Excluding: - Sale of timeshare houses, which is classified in the heading 6810912	
						681091 2	Sale of timeshare houses and land use rights with fee collection or under contract	Including: - Real estate companies' or real estate brokers' services related to sale of timeshare houses and land use rights
						681091 3	Sale of residential land use rights, with fee collection or under contract	Including: - Real estate companies' or real estate brokers' services related to sale of residential land use rights, and similar services related to purchase, sale or lease of real estate, with fee collection or under contract
						681091 4	Sale of non-residential houses and land, with fee collection or under contract	Including: - Real estate companies' or real estate brokers' services related to sale of non-residential houses and land, such as factories, stores, etc., and similar services related to

							services	
							- Concentrated leasing services	
							- Management of residential houses in linked shares	
					681092 2	Timeshare real estate management services, with fee collection or under contract		
					681092 3	Non-residential real estate management services, with fee collection or under contract	<p>Including:</p> <ul style="list-style-type: none"> - Management of industrial and commercial real estate, multifunctional buildings which are not mainly used for residence. - Agriculture and forestry real estate management services, and similar services <p>Excluding:</p> <ul style="list-style-type: none"> - Provision of facilities (such as interior cleaning services, maintenance and repair of small errors, garbage collection, and security services) which is classified in the heading 8110000 - Management of 	

								material facilities such as military bases, prisons, and other facilities (excluding computer equipment management), which is classified in the heading 8110000	
								- Management of sports and entertainment sports facilities, which is classified in the heading 9311000	
								- Other management services	
		682	6820					Counseling, brokerage and auction of real estate, auction of land use rights	
				6820	68201			Real estate and land use rights counseling and brokerage services	
						682010		Real estate counseling services	
						682010		Real estate brokerage services	
						682010		Real estate assessment service, with fee collection or under contract	
						682010		Other real estate transaction-related fee collection service	Trading floors
				6820	68202	682020		Real estate and land use rights auction services	

Notes:

- The Appendix on the List of goods and services that are not eligible for VAT reduction is a part of the Appendix - List and contents of Vietnam product classification system enclosed with the Prime Minister's Decision No. 43/2018/QĐ-TTg dated November 01, 2018.

- HS codes in column (10) are used for searching purposes. Determination of HS codes of actually imported goods shall comply with regulations on goods classification laid down in the Law on Customs and its instructional documents.

- With regard to lines marked (*) in column (10), HS codes determined according to actually imported goods shall be declared.

APPENDIX II

LIST OF GOODS AND SERVICES THAT ARE SUBJECT TO EXCISE TAX AND NOT ELIGIBLE FOR VAT REDUCTION

(Enclosed with the Government's Decree No. 44/2023/ND-CP dated June 30, 2023)

1. Goods:

a) Cigarette, cigar and other tobacco-based products used for smoking, sniffing, chewing, snuffing or sucking;

b) Spirit;

c) Beer;

d) Motor vehicles for transport of fewer than 24 people, including those designed to transport both passengers and cargo, having at least 2 aisles and a partition that separates the passenger compartment and the cargo compartment;

dd) Motorbikes, three-wheel motorcycles with cylinder capacity of over 125cm³;

e) Aircraft, yachts;

g) Gasoline of all kinds;

h) Air conditioners of up to 90.000 BTU;

i) Playing cards;

k) Joss paper, votive objects.

2. Services:

a) Nightclub business;

b) Massage and karaoke business;

c) Casino business; prize-winning electronic games, including jackpot, slot or similar machine-added games;

d) Betting business;

dd) Golf course business, including selling membership and golf tickets;

e) Lottery business.

Notes: The Appendix on the List of goods and services that are subject to excise tax and not eligible for VAT reduction (excluding those that are not subject to excise tax) complies with regulations of the Law on excise tax No. 27/2008/QH12, as amended in the Law No. 70/2014/QH13, the Law No. 71/2014/QH13, the Law No. 106/2016/QH13 and the Law No. 03/2022/QH15.

APPENDIX III

LIST OF INFORMATION TECHNOLOGY GOODS AND SERVICES THAT ARE NOT ELIGIBLE FOR VAT REDUCTION

(Enclosed with the Government's Decree No. 44/2023/ND-CP dated June 30, 2023)

A. Information technology goods and services under the Prime Minister's Decision No. 43/2018/QD-TTg dated November 01, 2018

Level 11	Level 12	Level 13	Level 14	Level 5	Level 6	Level 7	Product's name	Description	HS codes (for goods at the import stage)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
						261002 2	Sound cards or video cards, network and similar cards of a kind used for		8471.80.70 84.73

						automatic data processing machines		
					2610023	Smart cards	The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips). These cards may contain contacts, a magnetic stripe or an embedded antenna	8523.52.00
		262	2620	26200		Computers and peripherals		
					262001	Computers; parts and accessories thereof		*
					2620011	Portable data processing machines, weighing not more than 10 kg, such as laptops; personal digital assistants and similar calculating machines	Consisting of at least a central processing unit, a keyboard and a display. Including: Handheld computers including palmtops and personal digital assistants (PDAs); Laptops including notebooks and subnotebooks; other portable automatic data processing machines, weighing not more than 10	8471.30.20 ; 8471.30.90 8470.10.00 8470.21.00 8470.29.00 8470.30.00

								kg	
						262001 2	Goods-vending machines, ATM and similar machines, capable of connecting to a data processing machine or to a network		*
						262001 3	Automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Including: Personal computers (PC) excluding portable computers mentioned above; other automatic data processing machines (other than those in the form of systems)	8471.41.10 8471.41.90
						262001 4	Automatic data processing machines in the form of systems		8471.49.10 8471.49.90
						262001 5	Processing units (other than those of subheading 2620013 or 2620014), whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units		8471.50.10 ; 8471.50.90
						262001 6	Scanners, printers, capable of connecting to an automatic data processing machine	Including: Scanners, capable of connecting to an automatic data processing machine (other than machines which	8471.60 8471.90 84.43

							perform two or more functions of printing, scanning, copying or facsimile transmission); Electronic fingerprint identification systems; dot matrix printers, capable of connecting with an automatic data processing machine; Laser printers, capable of connecting with an automatic data processing machine; other printers, capable of connecting with an automatic data processing machine; plotters, capable of connecting with an automatic data processing machine		
						262001 7	Other input or output units (other than scanners, printers), whether or not containing storage units in the same housing	Including: Computer keyboards; x-y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens; other input or output peripheral units	8471.60.30 8471.60.40 8471.60.90
						262001 8	Monitors and projectors, of a kind principally used in an	Monitors, projectors of a kind suitable for use	8528.42.00 ; 8528.52.00

						automatic data processing system	with computers ; Including: Cathode-ray tube monitors, of a kind used in an automatic data processing system; other monitors (other than cathode-ray tube type), of a kind used in an automatic data processing system; projectors, used in an automatic data processing system	8528.62.00
					262001 9	Machines which perform two or more functions of printing, scanning, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	Including: Printer-copiers, printing by the ink-jet process, capable of connecting to an automatic data-processing machine or to a network; Printer-copiers, printing by the laser process, capable of connecting to an automatic data-processing machine or to a network; Combination printer-copier-facsimile machines, capable of connecting to an automatic data-processing machine or to a network; Machines which perform two or more functions of printing, scanning, copying or facsimile	8443.31

								transmission, capable of connecting to an automatic data-processing machine or to a network	
					262002		Storage units and other storage devices		84.71 85.23
						2620021	Storage units	Including: Hard disk drives; floppy disk drives; tape drives; Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives; other storage units	8471.70
						2620022	Solid-state non-volatile storage devices	Solid-state non-volatile storage devices E.g.: flash memory cards or flash electronic storage cards	8523.51
					262003	2620030	Automatic data processing machines of other kinds	E.g.: bar code readers, optical character readers, control and adaptor units, etc.	8471.90
					262004	2620040	Parts and accessories of computers		*
					262005	2620050	Manufacturing of computers, their parts and peripheral equipment		
		263	2630	26300			Media equipment		85.25
					263001		Transmission apparatus for radio-broadcasting		85.25

							or television; television cameras		
						263001 1	Transmission apparatus for radio-broadcasting or television		8525.50.00
						263001 2	Transmission apparatus incorporating reception apparatus, for radio-broadcasting or television		8525.60.00
						263001 3	Television cameras		8525.81.20 8525.82.20 8525.83.20 8525.89.20
					26300 2		Electrical equipment for telephonic or telegraphic line systems; electronic information systems		84.71 85.17
						263002 1	Line telephone; Line telephone sets with cordless handsets		8517.11.00
						263002 2	Cellular telephones of common kind		8517.14.00
						263002 3	Smart phones		8517.13.00
						263002 4	Tablets		8471.30.90
						263002 5	Smart watches		8517.62 91.02

						transmission apparatus for radio-broadcasting or television, and television cameras	example, reflectors of aerials, telescopic and dipole antennae, aerial filters and separators, feed horns (wave guide), parts for goods of subheading 2630011, 2630012, 2630013	8525.60.00 8525.81 8525.82 8525.83 8525.89 8529.10
					263005	Parts of telephony, telegraphy;		*
					2630051	Parts for goods of subheading 2630021, 2630022, 2630023, 2630024, 2630025, 2630026, 2630029 - Electrical equipment for telephonic, telegraphic line systems, and electronic information systems		*
					2630052	Parts of burglar or fire alarms and similar apparatus		*
					263006	2630060	Manufacturing of communication equipment	
		264	2640	26400			Civil electronic products	*
					26400		Radio-broadcast	Whether or not 85.27

					1		receivers (radio players, radio cassette-players, etc.)	combined, in the same housing, with sound recording or reproducing apparatus or a clock	
						264001	Radio-broadcast receivers capable of operating without an external source of power (other than those of a kind used in motor vehicles)	E.g. Pocket-size radio cassette-players, reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum, etc.	8527.12.00 8527.13.10 8527.13.90 8527.19.20 8527.19.90
						264001	Radio-broadcast receivers, operating only with an external source of power, of a kind used in motor vehicles		8527.21.10 8527.21.90 8527.29.00
					26400	264002	Television receivers (televisions, etc.)		85.27 8528.71 8528.72 8528.73
						264004	Radio receivers for telephony or telegraphy, not elsewhere classified		*
					26400	264005	Parts of audio and video apparatus; antenna wire, aerial cable	Including: Parts and accessories for the goods of subheading 2640031, 2640032 - Sound recorders and reproducers, video recorders and	*

							reproducers; parts and accessories of the goods of subheading 2640041, 2640042, 2640043		
							- Microphones, loud-speakers, radio receivers for telephony or telegraphy; parts and accessories of the goods of subheading 2640011, 2640012, 2640020, 2640034		
							- Radio-broadcast receivers, television receivers, monitors and projectors of a kind not used in automatic data processing system		
					264006	2640060	Video game machines and consoles (other than video game machines operated by coins, banknotes, bank cards, tokens or other similar means)	Of a kind used with a television receiver or a separate monitor, and other game machines with electronic screen	9504.50
						2651044	Other instruments and apparatus, specially designed for telecommunication s (other than oscilloscopes and oscillographs)	E.g.: cross-talk meters, gain measuring instruments, distortion factor meters, psophometers, and other measuring devices designed for	9030.40.00

							telecommunication s, etc.		
			2731	2731 0			Cables, optical fibre cables	85.44; 9001.10	
					27310 1		Optical fibre, optical fibre bundle and optical fibre cable	90.01	
						273101 1	Optical fibre cables, made up of individually sheathed fibres	Including: optical fibre cables, made up of individually sheathed fibres, of a kind used for making up telephone, telegraph and radio relay cables, submarine; optical fibre cables, made up of other individually optical fibres	9001.10
						273101 2	Optical fibres and optical fibre bundles; optical fibre cables (other than optical fibre cables, made up of individually sheathed fibres)	Including: Optical fibres and optical fibre bundles; optical fibre cables (other than optical fibre cables, made up of individually sheathed fibres), for telecommunication s and other electrical uses; other optical fibres and optical fibre bundles; optical fibre cables (other than optical fibre cables, made up of individually sheathed fibres)	9001.10
	63						Information service		

		631					Data processing and lease services, and relevant activities; web portal services		
			6311	63110			Data processing and lease services, and relevant activities		
					631101		Data processing and web portal services, and relevant services		
						6311011	Data processing service		
						6311012	Website leasing service		
						6311013	Provision of applications		
						6311019	Information technology infrastructure services		
					631102		Transmission service		
						6311021	Video transmission service		
						6311022	Sound transmission service		
					631103	6311030	Design and creation of advertising space and time on Internet		
			6312	63120	631200	6312000	Web portal service	Including web portal services such as management of websites that use search engines for	

							generating and maintaining large database, internet addresses and contents in a format which enables users to search information easily; management of other websites that operate in the same manner as internet gateways, newspapers and means of mass media providing periodically updated information	
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B. Other information technology articles as prescribed in the Law on information technology

Section	No.	Goods	HS codes (for goods at the import stage)
(1)	(2)	(3)	(4)
I		Group of calculating machines, network equipment and peripheral equipment	
	01	Cash registers	8470.50
	02	Accounting machines	8470.90.90
	03	E-readers	8543.70.90
	04	Automatic printing machines	*
	05	CTP image setter machines	*
	06	Other	*
II		Group of audio visual electronic products	
	01	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus, or sound or video recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	85.17 85.19

			85.21
			85.25
			85.27
			85.28
	02	Digital music players	84.71
			85.19
			85.27
	03	Audio-frequency electric amplifiers	8518.40
	04	Electric sound amplifier sets	8518.50
	05	Digital cinematographic and photographic cameras	85.25
	06	Cable television equipment	*
	07	Other	*
III		Group of electronic home appliances	
	01	Refrigerators and refrigerating machines	84.18
	02	Washing machines	84.50
	03	Microwave ovens	8516.50.00
			8508.11
	04	Vacuum cleaners	8508.19
			8508.60
	05	Air conditioning machines	84.15
	06	Dehumidifiers	8509.80.90
	07	Other	*
IV		Special electronic equipment	
	01	Electronic medical equipment	*
			9011.10.00
			9011.20.00
	001	Electronic microscopes	9011.80.00
			9012.10.00

	002	Testing machines	*
	003	Ultrasonic scanning apparatus	9018.12.00
	004	X-ray machines	90.22
	005	Electronic photographic cameras	90.06
	006	Tomography machines	90.22
	007	Physiological measuring machines	90.18
	008	Other	*
	02	Electronic equipment for transport and construction	*
	03	Electronic automation equipment	*
	04	Electronic biological equipment	*
	05	Electronic geological and environmental equipment	*
	06	Electronic equipment for use in electronic industry	*
	07	Other	*
V		Group of telecommunications and multimedia electronic products	
	01	Transmission apparatus for radio-broadcasting or television, telecommunications	85
	001	Switchboards	*
	002	Radar apparatus	85.26
	003	Microwave apparatus	85.17
	004	Switching apparatus, set top boxes which have a communications function	8517.62 8517.69
	005	Capacity amplifiers	85.18 85.43
	006	Other	*
	02	Telephone	85.17
	001	Satellite cellular telephones	85.17
	002	Expandable-subscriber telephone	85.17
	003	Internet protocol telephony	85.17
	004	Other	85.17
	03	Equipment of transmission networks	*

	001	Routers	8517.62
			8517.69
	002	Switching apparatus	8517.62
			8517.69
	003	Hub sets	8517.62
			8517.69
	004	Repeaters	8517.62
			8517.69
	005	Access points or access switches	8517.62
			8517.69
	006	Copper cables, optical cables, twisted-pair cables, etc.	85.44
			90.01
	007	Ports, xDSL terminal devices, firewall equipment, port switches	85.17
	008	Other transmission network equipment	85.17
	04	Other	*
VI		Hardware, electronic parts and accessories	
	01	Parts and accessories of hardware, electronic products of Section I through V Part B of this Appendix	*
	02	Semiconductor devices, electronic lamps, electronic circuits and electric cables	85.41
			85.39
			94.05
			85.42
			85.34
			85.44
	001	Electrical capacitors	85.32
	002	Electrical resistors	85.33
	003	Inductors	85.04

			8539.51.00
			8539.52.10
	004	LED lights	8539.52.90
			94.05
	005	Semiconductor devices	85.41
	006	Printed circuits	85.34
	007	Electronic integrated circuits	85.42
			85.44
	008	Copper cables, optical cables	90.01
	03	Other	*

Notes:

- The List of goods and services that are not eligible for VAT reduction in Part A of this Appendix is a part of the Appendix on the List and contents of Vietnam product classification system enclosed with the Prime Minister's Decision No. 43/2018/QĐ-TTg dated November 01, 2018.

- HS codes in column (10) Party A and in column (4) Party B of this Appendix are used for searching purpose. Determination of HS codes of actually imported goods shall comply with regulations on goods classification laid down in the Law on Customs and its instructional documents.

- With regard to lines marked (*) in column (10) Part A and in column (4) Part B of this Appendix, HS codes shall be declared according to actually imported goods.

APPENDIX IV

(Enclosed with the Government's Decree No. 44/2023/ND-CP dated June 30, 2023)

Form No. 01

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed