

**THE MINISTRY OF  
FINANCE**

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No. 166/2014/TT-BTC

**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

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*Hanoi, November 14, 2014*

**CIRCULAR**

**PROMULGATING VIETNAM'S SPECIAL PREFERENTIAL IMPORT TARIFF TO  
IMPLEMENT THE ASEAN - CHINA AGREEMENT ON TRADE IN GOODS DURING  
2015-2018**

*Pursuant to June 14, 2005 Law No. 45/2005/QH11 on Import Duty and Export Duty;*

*Pursuant to the Government's Decree No. 87/2010/ND-CP of August 13, 2010, detailing the implementation of Law on Import Duty and Export Duty;*

*Pursuant to the Government's Decree No. 215/2013/ND-CP of December 23, 2013, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*Pursuant to the Framework Agreement on Comprehensive Economic Cooperation between members of the Association of Southeast Asian Nations (ASEAN) and the People's Republic of China (China), which was concluded on November 4, 2002 in Cambodia, and ratified by the President of the Socialist Republic of Vietnam in Decision No. 890/2003/QD/CTN of November 26, 2003;*

*Pursuant to the Agreement on Trade in Goods under the ASEAN-China Framework Agreement on Comprehensive Economic Cooperation, which was concluded on November 29, 2004, in Laos and the Memorandum between Vietnam and China regarding some issues in the ASEAN - China Agreement on Trade in Goods, which was concluded in July 18, 2005 in China, and ratified by the Prime Minister of the Socialist Republic of Vietnam in Decision No. 257/2005/QD-TTg of October 19, 2005;*

*At the proposal of the Director of the Department of International Cooperation;*

*The Minister of Finance issues the Circular promulgating Vietnam's Special Preferential Import Tariff to implement the ASEAN - China Agreement on Trade in Goods during 2015-2018.*

**Article 1.** To promulgate together with this Circular Vietnam's Special Preferential Import Tariff to implement the ASEAN - China Agreement on Trade in Goods during 2015-2018 (applicable duty rates are referred to as ACFTA duty rates).

1/ Column "Goods heading" and column "Goods description" are developed based on the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN 2012) and classified at the 8-digit level or 10-digit level.

2/ Column “ACFTA duty rate (%)”: Duty rates applicable to each year, from January 1 through December 31 of the year, starting from 2015 until the end of 2018.

3/ Symbol “\*” denotes imports ineligible for ACFTA duty rates at the corresponding time.

4/ Column “Country ineligible for preference”: goods imported from the country with the symbol specified at Point (2), Article 2 of this Circular, is ineligible for ACFTA duty rates specified in this Circular.

**Article 2.** Conditions for imports to be eligible for ACFTA duty rates

To be eligible for ACFTA duty rates, imports must fully meet the following conditions:

1. Being specified in the Special Preferential Import Tariff promulgated together with this Circular.
2. Being imported from the following member countries of the ASEAN - China Agreement on Trade in Goods into Vietnam:

| <i>Name of country</i>  | <i>Symbol of country</i> |
|---|--------------------------|
| Brunei Darussalam   | BN                       |
| The Kingdom of Cambodia   | KH                       |
| The Republic of Indonesia   | ID                       |
| Lao People’s Democratic Republic  | LA                       |
| Malaysia  | MY                       |
| The Union of Myanmar  | MM                       |
| The Republic of the Philippines   | PH                       |
| The Republic of Singapore   | SG                       |
| The Kingdom of Thailand   | TH                       |
| The People’s Republic of China  | CN                       |
| The Socialist Republic of Vietnam (goods imported into the domestic market from non-tariff areas) | VN                       |

3. Being transported directly from a country of exportation, specified in Clause 2 of this Article, to Vietnam under the Ministry of Industry and Trade’s regulations.

4. Satisfying the rules of origin of goods in the ASEAN - China Agreement on Trade in Goods and having an ASEAN - China certificate of origin (referred to as C/O - Form E) as required by the Ministry of Industry and Trade.

**Article 3.** Effect

This Circular takes effect on January 1, 2015, and replaces the Minister of Finance's Circular No. 162/2011/TT-BTC of November 17, 2011, promulgating Vietnam's Special Preferential Import Tariff to implement the ASEAN - China Agreement on Trade in Goods during 2012-2014. Any problems arising in the course of implementation should be reported to the Ministry of Finance for additional guidance.-

**FOR THE MINISTER OF FINANCE  
DEPUTY MINISTER**

**Truong Chi Trung**