

WORLD TRADE ORGANIZATION

RESTRICTED

WT/ACC/VNM/30

30 October 2003

(03-5764)

**Working Party on the
Accession of Viet Nam**

Original: English

ACCESSION OF VIET NAM

Communication from Viet Nam

The Government of the Socialist Republic of Viet Nam has submitted the following Special Consumption Tax Schedule with HS Code Reference for Imports, with the request that it be circulated to members of the Working Party.

Special Consumption Tax Schedule with HS Code Reference for Imports			
No	HS Code	Description	Rate (%)
(1)	(2)	(3)	(4)
1	2402	Cigarettes, Cigars	
		a) Cigarettes with filter, mainly produced by imported materials; Cigars	65
		b) Cigarettes with filter, mainly produced by domestic materials	45
		c) Cigarettes without filter	25
2		Spirits	
	2204; 2205; 2206; 2207; 2208	a) Of an alcoholic exceeding 40% vol	75
	2204; 2205; 2206; 2207; 2208	b) of an alcoholic 20% vol but not exceeding 40% vol	30
	2204; 2205; 2206; 2207; 2208	c) of an alcoholic below 20% vol, of wines of fruit flavoured	20
	2204; 2205; 2206; 2207; 2208	d) Medicinal and herbal wines	15
3	2203	Beer	
		a) Bottled, caned, draught beer	75
		b) Draft beer	30
4		Automobile	
	8703	a) not exceeding 5 seats	80
	8702;8703	b) 6 to 15 seats	50
	8703	c) 16 to not exceeding 24 seats; pick-up car	25
5	2710	Gasoline, of all kinds; naphtha; reformed components; and preparations for preparing gasoline	10
6	8415;	Air conditioner of capacity not exceeding 90,000 BTU	15
7	9504.40.00	Playing cards	40
8	4823.90.10	Votive papers; votive objects	70