	- Beverages with a basis of fruits and fruit juices, of an alcoholic strength by volume of less than one per cent	CC except from chapter 8 or 20.	
	- other	CTH except from heading 22.07.	
	22.09	CTH	
Chapter 23 Residues and waste from the food industries; prepared animal fodder	23	CTH	
	except for:		
	2301.10	CTH except from chapter 2 or 5.	
	2301.20	CTH except from chapter 3.	
	23.09	CTH and VNM 60%	
Chapter 24 Tobacco and manufactured tobacco substitutes	24	CTH	
	except for:		
	2401.10 - 2401.20	CC	
	2401.30	CTSH	
Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement	25.01	CC	
Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	2804.61 - 2804.69	CTSH	VNM 60%
	2844.10	CC	
	2844.20 - 2844.50	CTSH	
Chapter 29 Organic chemicals	29	CTSH	VNM 60%
	except for:		
	2905.44	CTH except from heading 17.02.	
	2906.11	CC except from chapter 33.	
	2918.14 - 2918.15	CC except from chapter 17 or 23.	
	29.40	CTH except from heading 17.02.	
Chapter 30 Pharmaceutical products	3006.92	WO	
Chapter 31 Fertilisers	31	CTSH	VNM 60%
Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	32.04	CTH Note: In applying this rule, a change in tariff classification at the four-digit level of the HS is not required for non-originating materials classified under heading 32.04 used in the production, provided that the total value of those non-originating materials does not exceed 20% of the ex-works price of the product.	VNM 60%