(a) any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place(in the case of 0.05 percent, the fraction is rounded to 0.1 percent); and

(b) in the absence of fraction less than 0.1 of a percentage point in the number produced pursuant to subparagraph (a) or otherwise existing, any fraction less than a percentage point, except where the fraction is 0.5, shall be rounded to the nearest whole number.

Section 2
Schedule of the Socialist Republic of Viet Nam

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies.			
0101.10.00.00.00	- Pure-bred breeding animals		A	
0101.90	- Other:			
0101.90.30.00.00	- - Horses	5%	B10	
0101.90.90.00.00	- - Other	5%	B10	
01.02	Live bovine animals.			
0102.10.00.00.00	- Pure-bred breeding animals		A	
0102.90	- Other:			
0102.90.10.00.00	- - Oxen	5%	B10	
0102.90.20.00.00	- - Buffaloes	5%	B10	
0102.90.90.00.00	- - Other	5%	B10	
01.03	Live swine.			
0103.10.00.00.00	- Pure-bred breeding animals		A	
	- Other:			
0103.91.00.00.00	- - Weighing less than 50kg	5%	B10	
0103.92.00.00.00	- - Weighing 50kg or more	5%	B10	
01.04	Live sheep and goats.			
0104.10	- Sheep:			
0104.10.10.00.00	- - Pure-bred breeding animals		A	
0104.10.90.00.00	- - Other	5%	B10	
0104.20	- Goats:			
0104.20.10.00.00	- - Pure-bred breeding animals		A	
0104.20.90.00.00	- - Other	5%	B10	
01.05	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.			
	- Weighing not more than 185g:			
0105.11	- - Fowls of the species *Gallus domesticus*:			
0105.11.10.00.00	- - - Breeding fowls		A	
0105.11.90.00.00	- - - Other	5%	B10	
0105.12	- - Turkeys:			
0105.12.10.00.00	- - - Breeding turkeys		A	
0105.12.90.00.00	- - - Other	5%	B10	
0105.19	- - Other:			
0105.19.10.00.00	- - - Breeding ducklings		A	
0105.19.30.00.00	- - - Breeding goslings		A	
0105.19.90	- - - Other:			
0105.19.90.10.00	- - - - Breeding guinea fowls		A	
0105.19.90.90.00	- - - - Other	5%	B10	
	- Other:			
0105.94	- - Fowls of the species *Gallus domesticus*:			
0105.94.10.00.00	- - - Breeding fowls, other than fighting cocks		A	
0105.94.20.00.00	- - - Fighting cocks, weighing not more than 2,000g	5%	B10	