Annex I
Schedule of Tariff Commitments of Viet Nam
Section D: For Japan

HS Code	Product Description	Base rate (%)	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)	Year 11 (%)	Year 12 (%)	Year 13 (%)	Year 14 (%)	Year 15 (%)	Year 16 (%)	Year 17 (%)	Year 18 (%)	Year 19 (%)	Year 20 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
01	**Chapter 1 - Live animals**																										
01.01	**Live horses, asses, mules and hinnies.**																										
	- Horses:																										
0101.21.00	- - Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0101.29.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0101.30	- Asses:																										
0101.30.10	- - Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0101.30.90	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0101.90.00	- Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.02	**Live bovine animals.**																										
	- Cattle:																										
0102.21.00	- - Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0102.29	- - Other:																										
0102.29.10	- - - Male cattle (including oxen)	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0102.29.90	- - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Buffalo:																										
0102.31.00	- - Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0102.39.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0102.90	- Other:																										
0102.90.10	- - Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0102.90.90	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.03	**Live swine.**																										
0103.10.00	- Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																										
0103.91.00	- - Weighing less than 50 kg	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0103.92.00	- - Weighing 50 kg or more	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.04	**Live sheep and goats.**																										
0104.10	- Sheep:																										
0104.10.10	- - Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0104.10.90	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0104.20	- Goats:																										
0104.20.10	- - Pure-bred breeding animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0104.20.90	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.05	**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.**																										
	- Weighing not more than 185 g:																										
0105.11	- - Fowls of the species *Gallus domesticus*:																										
0105.11.10	- - - Breeding fowls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.11.90	- - - Other	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.12	- - Turkeys:																										
0105.12.10	- - - Breeding turkeys	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.12.90	- - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.13	- - Ducks:																										
0105.13.10	- - - Breeding ducklings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.13.90	- - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.14	- - Geese:																										
0105.14.10	- - - Breeding goslings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.14.90	- - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.15	- - Guinea fowls:																										
0105.15.10	- - - Breeding guinea fowls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.15.90	- - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																										
0105.94	- - Fowls of the species *Gallus domesticus*:																										

HS Code	Product Description	Base rate (%)	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)	Year 11 (%)	Year 12 (%)	Year 13 (%)	Year 14 (%)	Year 15 (%)	Year 16 (%)	Year 17 (%)	Year 18 (%)	Year 19 (%)	Year 20 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
0105.94.10	- - - Breeding fowls, other than fighting cocks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.94.40	- - - Fighting cocks	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
0105.94.91	- - - - Weighing not more than 2 kg	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.94.99	- - - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.99	- - Other:																										
0105.99.10	- - - Breeding ducks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.99.20	- - - Other ducks	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0105.99.40	- - - Other geese, turkeys and guinea fowls	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.06	**Other live animals.**																										
	- Mammals:																										
0106.11.00	- - Primates	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order *Cetacea* manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.13.00	- - Camels and other camelids (*Camelidae*)	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.14.00	- - Rabbits and hares	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.19.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.20.00	- Reptiles (including snakes and turtles)	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Birds:																										
0106.31.00	- - Birds of prey	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.33.00	- - Ostriches; emus (*Dromaius novaehollandiae*)	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.39.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Insects:																										
0106.41.00	- - Bees	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.49.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0106.90.00	- Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02	**Chapter 2 - Meat and edible meat offal**																										
02.01	**Meat of bovine animals, fresh or chilled.**																										
0201.10.00	- Carcasses and half-carcasses	30	27.3	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0201.20.00	- Other cuts with bone in	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0201.30.00	- Boneless	14	12.7	11.5	10.2	8.9	7.6	6.4	5.1	3.8	2.5	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.02	**Meat of bovine animals, frozen.**																										
0202.10.00	- Carcasses and half-carcasses	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0202.20.00	- Other cuts with bone in	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0202.30.00	- Boneless	14	12.7	11.5	10.2	8.9	7.6	6.4	5.1	3.8	2.5	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.03	**Meat of swine, fresh, chilled or frozen.**																										
	- Fresh or chilled:																										
0203.11.00	- - Carcasses and half-carcasses	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.19.00	- - Other	25	22.7	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Frozen:																										
0203.21.00	- - Carcasses and half-carcasses	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0203.29.00	- - Other	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0