APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:

   (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, mutatis mutandis, under Article 3.5 (Calculation of Regional Value Content)[1]; and

   (b) **period** means the period of time during which Viet Nam imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by Viet Nam.

2. For greater certainty, the eight-digit codes of the tariff classification number of Viet Nam and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of Viet Nam.

HS Code (2012)	Product Description	Period
0207.11.00	- - Not cut in pieces, fresh or chilled	From year 1 onwards
0207.12.00	- - Not cut in pieces, frozen	From year 1 onwards
0207.13.00	- - Cuts and offal, fresh or chilled	From year 1 onwards
0207.25.00	- - Not cut in pieces, frozen	From year 1 onwards
0207.26.00	- - Cuts and offal, fresh or chilled	From year 1 onwards
0207.51.00	- - Not cut in pieces, fresh or chilled	From year 1 onwards
0207.52.00	- - Not cut in pieces, frozen	From year 1 onwards
0207.60.00	- Of guinea fowls	From year 1 onwards
0901.21.10	- - - Unground	From year 1 onwards
0901.21.20	- - - Ground	From year 1 onwards
0902.40.10	- - Leaves	From year 1 onwards
0902.40.90	- - Other	From year 1 onwards
0903.00.00	Maté	From year 1 onwards
1005.90.10	- - Popcorn	From year 1 onwards
1602.32.10	- - - Chicken curry, in airtight containers	From year 1 onwards
1602.90.10	- - Mutton curry, in airtight containers	From year 1 onwards
1603.00.10	- Of chicken, with herbs	From year 1 onwards
1603.00.20	- Of chicken, without herbs	From year 1 onwards
1603.00.30	- Other, with herbs	From year 1 onwards
1603.00.90	- Other	From year 1 onwards
1604.12.90	- - - Other	From year 1 onwards
1604.14.11	- - - - Tunas	From year 1 onwards
1604.14.90	- - - Other	From year 1 onwards
1604.16.10	- - - In airtight containers	From year 1 onwards
1604.16.90	- - - Other	From year 1 onwards
1604.17.90	- - - Other	From year 1 onwards
1604.19.90	- - - Other	From year 1 onwards
1604.20.93	- - - Frozen minced fish, boiled or steamed	From year 1 onwards
1604.31.00	- - Caviar	From year 1 onwards
1604.32.00	- - Caviar substitutes	From year 1 onwards
1605.10.10	- - In airtight containers	From year 1 onwards
1605.10.90	- - Other	From year 1 onwards
1605.21.10	- - - Shrimp paste	From year 1 onwards
1605.21.90	- - - Other	From year 1 onwards
1605.29.10	- - - Shrimp paste	From year 1 onwards
1605.29.90	- - - Other	From year 1 onwards
1605.30.00	- Lobster	From year 1 onwards
1605.40.00	- Other crustaceans	From year 1 onwards
2009.41.00	- - Of a Brix value not exceeding 20	From year 1 onwards
2009.49.00	- - Other	From year 1 onwards
2203.00.10	- Stout or porter	From year 1 onwards
2203.00.90	- Other, including ale	From year 1 onwards
2204.10.00	- Sparkling wine	From year 1 onwards
2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	From year 1 onwards
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	From year 1 onwards
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	From year 1 onwards
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	From year 1 onwards
2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol	From year 1 onwards
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	From year 1 onwards
2205.90.10	- - Of an alcoholic strength by	From year 1 onwards

[1] For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.