

No: **44** / 2012/TT-BTC

*Ha Noi, March 16, 2012*

**CIRCULAR**

**Promulgating Vietnam's preferential import tariff for implementation of the Asian-Australia- New Zealand free trade area agreement in the 2012-2014 period**

*Pursuant to the Law No. 45/2005/QH11 on Import and Export Duties of June 14, 2005;*

*Pursuant to the Government's Decree No. 87/2010/ND-CP, of August 13, 2010 detailing the implementation of Law on Import and Export Duties No. 45/2005/QH11 of June 14, 2005;*

*Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*In furtherance of the ASEAN-Australia-New Zealand free trade area Agreement was concluded on February 27, 2009, in Thailand between the Member States of the Association of Southeast Asian Nations (ASEAN) and Australia and New Zealand and approved by the Prime Minister of the Government of the Socialist Republic of Vietnam in official dispatch No. 1042/TTg-QHQ of June 24, 2009;*

*The Ministry of Finance promulgated Circular on Vietnam's special preferential import tariff for implementation of The Asean-Australia-New Zealand FreeTrade area Agreement as follows:*

**Article 1.** To promulgate together with this Circular the Vietnam's special preferential import tariff for implementation of the ASEAN-Australia-New Zealand Free Trade area Agreement in the 2012-2014 period (applicable duty rates are abbreviated as AANZFETA duty rates).

The groups of goods and out-of-quota import duty rates for implementation of the Agreement of the ASEAN-Australia-New Zealand Free Trade Area during 2012-2014 are prescribed in Appendix I promulgated together with this Circular. In-quota imported goods according to the general quota levels comply with the Industry and Trade Ministry's regulations.

Among them:

+ The "Code" and the "Description of goods" is built on the basis of AHTN 2012 and detailed in the level 8;

+ Column "AANZFTA rate (%)", the tax rate applied for each year, from January 1 to December 31 of year. Particularly in 2012, this rate are applicable from this Circular into implement to December 31, 2012.

**Article 2:** Goods imported to apply AANZFTA tariffs must meet the following conditions:

1) Being in Special Preferential Import Tariff attached herewith this Circular.

2) Being imported into Vietnam from the member countries of ASEAN-Australia-New Zealand Free Trade Area Agreement including the countries:

- Brunei Da-ru-sa-lam;
- The Kingdom of Cambodia;
- The Republic of Indonesia Indonesia;
- People's Democratic Republic of Laos;
- Malaysia ;
- The Union of Myanmar ma;
- The Federation of Philippines;
- The Republic of Singapore;
- The Kingdom of Thailand;
- Australia;
- New Zealand;
- Socialist Republic of Vietnam (Goods imported from the non-tax areas into the domestic market).

3) Being transported directly from the exporting country, the provisions of paragraph 2 of this Article, to Vietnam, according to the Ministry of Industry and Trade;

d) Satisfying the Rules of Origin in ASEAN-Australia-New Zealand Free Trade Area Agreement, having certificates of origin ASEAN-Australia-New Zealand (abbreviated as C / O, Form AANZ) as prescribed by the Ministry of Industry and Trade.

**Article 3:** This Circular takes effect 45 days after its signing and replaces Circular 217/2009/TT-BTC dated November 17 2009 of the Minister of Finance on the issuance of Viet Nam's Special Preferential Import Tariff

to implement the ASEAN-Australia-New Zealand Free Trade Area Agreement 2010-2012. /.

***Recipients:***

- Prime Minister and the Deputy Prime Minister;
- Central Office and the Committee of the Party;
- Office of the National Assembly;
- Office of the President;
- Government Office;
- Supreme People's Procuratorate, Supreme People's Court;
- The State Auditor;
- Office of the Central Direction of anti-corruption;
- The ministries, ministerial-level agencies, government agencies;
- Chamber of Commerce and Industry of Vietnam
- People's Committees of provinces and centrally-run cities;
- Document Examination Department, Ministry of Justice;
- The units the Ministry of Finance;
- Provincial, inter-provincial Customs Department;
- Gazette;
- Government Website, Website Ministry of Finance;
- Save: VT, ICD.

**FOR MINISTERS  
DEPUTY MINISTERS**

***(Signed)***

**Truong Chi Trung**