

ANNEX I
SCHEDULE OF TARIFF COMMITMENTS
VIET NAM
HEADNOTES

1. This Schedule is composed of six Sections applicable respectively for Member States of ASEAN, Australia, China, Japan, Korea, and New Zealand.
2. The provisions of this Schedule are generally expressed in terms of *Viet Nam's Export and Import Classification Nomenclature* (hereinafter referred to as "EICN" in this Schedule). The interpretation of the provisions of this Schedule, including the product coverage of the subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the EICN. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the EICN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the EICN.
3. Tariff lines indicated with "CKD" in each stage of reduction in this Schedule are no longer valid.
4. Tariff lines indicated with "TRQ" in each stage of reduction in this Schedule shall be in accordance with Viet Nam's WTO commitments relating to tariff quotas under GATT 1994.
5. Tariff lines indicated with "U" in each stage of reduction in this Schedule shall be excluded from any commitment of tariff reduction or elimination.
6. For greater certainty, customs duties indicated in each stage of reduction in this Schedule are expressed as a percentage (%).