

THE MINISTRY OF FINANCE

No. 68/2009/TT-BTC

SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom - Happiness

Hanoi, April 3, 2009

CIRCULAR

**AMENDING CODE NUMBERS AND IMPORT DUTY RATES APPLICABLE TO
SEAFOOD1 OR GROUP 03.06 AND 03.07 LINES OF GOODS ON THE IMPORT AND
EXPORT PREFERENTIAL TARIFF LISTS**

*Pursuant to the Law on Export and Import Duties dated 14 June 2005;
Pursuant to Resolution 295/2007/NQ-UBTVQH12 of the National Assembly Standing Committee
dated 28 September 2007 promulgating both the Export Tariff List and (he Preferential Export
Tariff List for groups of taxable goods and the tax rate frames applicable to each group in each
List, as amended by Resolution 710/2008/NQ-UBTVQH12 of the National Assembly Standing
Committee dated 22 November 2008;
Pursuant to Decree 149/2005/ND-CP of the Government dated 15 December 2005 on
implementation of the Law on Export and Import Duties;
Pursuant to Decree 118/2008/ND-CP of the Government dated 27 November 2008 on the
functions, duties, powers and organizational structure of the Ministry of Finance;*

The Minister of Finance provides the following guidelines on code numbers and import duty rates applicable to seafood being Group 03.06 and 03.07 goods on the Preferential Import Tariff List:

Article 1.- To further detail, in the attached List, the code numbers and also to amend the import duty rates applicable to seafood being Group 03.06 and 03.07 goods on the Preferential Import Tariff List as stipulated in Decision 123/2008/QD-BTC of the Ministry of Finance dated 26 December 2008.

Article 2.- This Circular shall be of full force and apply to all import goods' customs declarations registered with the customs office as from 8 April 2009.

**FOR THE MINISTER OF FINANCE
DEPUTY MINISTER**

Do Hoang Anh Tuan

LIST

**OF IMPORT DUTY RATES APPLICABLE TO A NUMBER OF LINES OF GOODS ON THE
PREFERENTIAL IMPORT TARIFF LIST**

(Issued with Circular 68/2009/TT-BTC of the Ministry of Finance dated 3 April 2009)

03.06				Crustaceans, whether In shell or not, live, fresh,	
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				chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; and flour, meal and pellet of crustaceans, fit for human consumption.	
				- Frozen:	
0306	11	00	00	- - Rock lobster and other sea crayfish (Palinurus spp., Panulirus spp., Jasus spp.)	0
0306	12	00	00	- - Lobsters (Homarus spp.)	0
0306	13	00		- - Shrimp and prawn:	
0306	13	00	10	- - - Black tiger shrimp, white leg shrimp	21
0306	13	00	90	- - - Other types	0
0306	14	00	00	- - Crab	0
0306	19	00	00	- - Other, including flour, meal and pellet of crustaceans, fit for human consumption.	0
				- Not frozen:	
0306	21			- - Rock lobster and other sea crayfish (Palinurus spp., Panulirus spp., Jasus spp.):	
0306	21	10	00	- - - Breeder	0
0306	21	20	00	- - - Other, live	0
0306	21	30	00	- - - Fresh or chilled	0
				- - - Other types:	
0306	21	91	00	- - - In airtight containers	0
0306	21	99	00	- - - - Other types	0
0306	22			- - Lobsters (Homarus spp.):	
0306	22	10	00	- - - Breeder	0
0306	22	20	00	- - - Other, live	0
0306	22	30	00	- - - Fresh or chilled	0
				- - - Dried:	
0306	22	41	00	- - - In airtight containers	0
0306	22	49	00	- - - Other types	0
				- - - Other types:	
0306	22	91	00	- - - In airtight containers	0
0306	22	99	00	- - - Other types	0
0306	23			- - Shrimp and prawn:	
0306	23	10	00	- - - Breeder	0
0306	23	20	00	- - - Other, live	0
0306	23	30		- - - Fresh or chilled:	
0306	23	30	10	- - - - Black tiger shrimp, white leg shrimp	21
0306	23	30	90	- - - - Other types	0
				- - - Dried:	
0306	23	41	00	- - - In airtight containers	0
0306	23	49	00	- - - - Other types	0
				- - - Other types:	

0306	23	91	00	- - - In airtight containers	0
0306	23	99	00	- - - Other types	0
0306	24			- - Crabs:	
0306	24	10	00	- - - Live	0
0306	24	20	00	- - - Fresh or chilled	0
				- - - Other types:	
0306	24	91	00	- - - In airtight containers	0
0306	24	99	00	- - - Other types	0
0306	29			- - Other, including flour, meal and pellet of crustaceans, fit for human consumption:	
0306	29	10		- - - Live:	
0306	29	10	10	- - - - Flour, meal and pellet	23
0306	29	10	90	- - - - Other types	0
0306	29	20		- - - Fresh or chilled:	
0306	29	10	10	- - - - Flour, meal and pellet	23
0306	29	10	90	- - - - Other types	0
				- - - Other types:	
0306	29	91	00	- - - In airtight containers	0
0306	29	99	00	- - - Other types	0
03.07				Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flour, meal and pellet of aquatic invertebrates other than crustaceans, fit for human consumption.	
0307	10			- Oysters:	
0307	10	10	00	- - Live	0
0307	10	20	00	- - Fresh, chilled or frozen	0
0307	10	30	00	- - Dried, salted or In brine	0
				- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:	
0307	21			- - Live, fresh or chilled:	
0307	27	10	00	- - - Live	0
0307	27	20	00	- - - Fresh or chilled	0
0307	29			- - Other types:	
0307	29	10	00	- - - Frozen	0
0307	29	20	00	- - - Dried, salted or In brine	0
				- Mussels {Mytilus spp., Perna spp.):	
0307	31			- - Live, fresh or chilled:	
0307	3f	10	00	- - - Live	0
0307	31	20	00	- - - Fresh or chilled	0
0307	39			- - Other types:	
0307	39	10	00	- - - Frozen	0
0307	39	20	00	. .. Dried, salted or in brine	0

				- Cuttlefish { <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> . <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):	
0307	41			- - Live, fresh or chilled:	
0307	41	10	00	- - - Live	0
0307	41	20	00	- - - Fresh or chilled	22
0307	49			- - Other types:	
0307	49	10	00	- - - Frozen	22
0307	49	20	00	- - - Dried, salted or in brine	0
				- Octopus (<i>Octopus</i> spp.):	
0307	51			- - Live, fresh or chilled:	
0307	51	10	00	- - - Live	0
0307	51	20	00	- - - Fresh or chilled	22
0307	59			- - Other types:	
0307	59	10	00	- - - Frozen	22
0307	59	20	00	- - - Dried, salted or In brine	0
0307	60			- Snails, other than sea snails:	
0307	60	10	00	- - Live	0
0307	60	20	00	- - Fresh, chilled or frozen	0
0307	60	30	00	- - Dried, salted or In brine	0
				- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307	91			- - Live, fresh or chilled:	
0307	91	10		- - - Live:	
0307	91	10	10	- - - - Flour, meal and pellet	22
0307	91	10	90	- - - - Other types	0
0307	91	20		- - - Fresh or chilled:	
0307	91	20	10	- - - - Flour, meal and pellet	22
0307	91	20	90	- - - - Other types	0
0307	99			- - Other types:	
0307	99	10	00	- - - Frozen:	
0307	91	10	10	- - - - Flour, meal and pellet	22
0307	91	10	90	- - - - Other types	0
0307	99	20	00	- - - Beches-de-mer (trepang), dried, salted or in brine	0
0307	99	90		- - - Other types:	
0307	91	10	10	- - - - Flour, meal and pellet	22
0307	91	10	90	- - - - Other types	0