

RESOLUTION

Promulgating the export tariff according to the list of taxable commodity groups and the tax rate bracket for each commodity group, and the preferential import tariff according to the list of taxable commodity groups and the preferential tax rate bracket for each commodity group

THE STANDING COMMITTEE OF THE NATIONAL ASSEMBLY OF THE SOCIALIST REPUBLIC OF VIETNAM

Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam, which was amended and supplemented under Resolution No. 51/2001/QH10 of December 25, 2001, of the Xth National Assembly, the 10th session;

Pursuant to December 15, 2001 Law No. 30/2001/QH10 on Organization of the National Assembly;

Pursuant to June 14, 2005 Law No. 45/2005/QH11 on Import Tax and Export Tax;

At the proposal of the Government,

RESOLVES:

1. To promulgate the Export Tariff according to the list of taxable commodity groups and the tax rate bracket for each commodity group, and the Preferential Import Tariff according to the list of taxable commodity groups and the preferential tax rate bracket for each commodity group together with this Resolution for use as bases for specifying tax rates of the Export Tariff and Preferential Import Tariff according to the list of taxable commodity items.

2. To assign the Minister of Finance, within the tax rate bracket of each taxable group, to specify a tax rate of each commodity item according to the procedures set by the Government on the following principles:

a/ Being compliant with the list of taxable commodity groups and within the tax rate bracket promulgated by the National Assembly Standing Committee;

b/ Contributing to ensuring state budget revenues and market stabilization;

c/ Protecting domestic production in a selective manner, under certain conditions and for a duration in compliance with treaties to which the Socialist Republic of Vietnam is a contracting party.

3. The Export Tariff according to the list of taxable commodity groups and the Preferential Import Tariff according to the list of taxable commodity groups promulgated together with this Resolution shall replace the current Export Tariff according to the list of taxable commodity groups and the current Import Tariff according to the list of taxable commodity groups.

4. This Resolution takes effect as from January 1, 2006.

**THE STANDING COMMITTEE OF NATIONAL
ASSEMBLY**

CHAIRMAN

(Đã ký)

Nguyen Van An