

4032 : Elimination of Tariffs on Imported Goods under Japan Vietnam Economic Partnership Agreement

Japan is to either eliminate or reduce tariffs (concessions) in line with the schedule described in Annex 1 of the EPA. Categories of concession such as immediate tariff elimination, gradual tariff elimination or reduction, tariff rate quota, etc. are prescribed in the "Notes for the Schedule of Japan" of Section 1 of Part 2 of Annex 1 (Reference).

(Reference: Notes for the Schedule of Japan)

Column 4	Description	Examples of products
A	Tariff elimination as from the date of entry into force of EPA	Durian, Okra, etc
Bn	Tariff elimination by gradual and uniform tariff reduction on a yearly basis in "n+1" phases from the base rate n = 3, 5, 7, 10, 15 (First reduction: date of entry into force Subsequent reduction: April 1 of each year)	Spinach (frozen), Sweet peppers, Sweet corn, Green tea, etc
C	Application of base rate as from the entry into force of the Agreement	Plywood, Laminated lumber, etc
P	Tariff reduction under conditions specified in the Notes in the 5th column	Tomato sauce, etc
Q	Tariff rate quota	Natural honey
R	Negotiate on tariff commitment in the fifth year	Skipjack, Tunas, etc
X	Excluded from any commitment	Rice, Wheat, Processed products of rice or wheat, Marine products (IQ), etc

※ For column 5, please also refer to Section 1 of Part 2 of Annex 1.

- Schedule of Japan (Annex 1) (Japanese)
http://www.mofa.go.jp/mofaj/gaiko/fta/j_asean/vietnam/pdfs/fuzoku01.pdf
- Schedule of Japan and Vietnam(Annex 1)(English)
<http://www.mofa.go.jp/region/asia-paci/vietnam/epa0812/annex1.pdf>