

**CHAPTER 35**

**ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES**

When the MFN duty rate of a goods item specified in the preferential import table of rates is lower than the particularly preferential tax rate specified in Vietnam's particularly preferential import table of rates applicable to each trade agreement promulgated under the Finance Minister's decision, the import duty rate applicable to this goods item is the MFN tax rate.

**Notes**

1. This chapter does not cover:

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (chapter 49).

2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 percent.

Such products with a reducing sugar content exceeding 10 percent fall in heading 17.02.

CODE	DESCRIPTION	Unit of quantity	Tax %																	VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP			
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>35.01</b>	<b>Casein, caseinates and other casein derivates, casein glues</b>																				
3501.10.00	- Casein	Kg	10	15	0	3	4	0		0		0	0	0	0	0	0	0	5	2.5	10

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			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
3501.90	- Other																			
3501.90.10	- - Caseinates and other casein derivatives	Kg	10	15	0	3	4	0		0		0	0	0	0	0	4.5	5	2.5	10
3501.90.20	- - Casein glues	Kg	10	15	0	3	4	0		0		0	0	0	0	0	4.5	5	2.5	10
<b>35.02</b>	<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 percent whey proteins, calculated on the dry matter), albuminates and other albumin derivatives</b>																			
	- Egg albumin:																			
3502.11.00	- - Dried	Kg	10	15	0	3	4	0	TH	0		0	0	0	0	0	4.5	5	2.5	10
3502.19.00	- - Other	Kg	10	15	0	3	4	0	TH	0		0	0	0	0	0	4.5	5	2.5	10
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	Kg	10	15	0	3	4	0		0		0	0	0	0	0	4.5	3.3	0	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
3502.90.00	- Other	Kg	10	15	0	3	4	0		0		0	0	0	0	0	4.5	3.3	0	10
<b>35.03</b>	<b>Gelatins, including gelatin in rectangular (including square) sheets, whether or not surface-worked or colored, and gelatin derivatives, isinglass; other glues of animals origin, excluding casein glues of heading 3501</b>																			
	- Glues																			
3503.00.11	- - Fish glues	Kg	10	15	0	3	4	0		0		0	0	0	0	0	0	5	2.5	10
3503.00.19	- - Other	Kg	10	15	0	3	4	0		0		0	0	0	0	0	0	5	2.5	10
3503.00.30	- - Isinglass	Kg	5	7.5	0	2	3	0		0		0	0	0	0	0	0	1.5	0.7	10
	- Gelatin and gelatin derivatives:																			
3503.00.41	- - In powder form with bloating level of A-250 or B-230 or higher on the Bloom scale	Kg	3	4.5	0	1	3	0		0		0	0	0	0	0	0	1.5	0.7	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
3503.00.49	- - Other	Kg	5	7.5	0	2	3	0		0		0	0	0	0	0	0	1.5	0.7	10
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	Kg	5	7.5	0	2	1	0		0		0	0	0	0	0	0	2.5	1.2	10
35.05	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches																			
3505.10	- Dextrins and other modified starches																			
3505.10.10	- - Dextrins and soluble	Kg	5	7.5	0	2	4	0	KH	0	KR	0	0	0	0	0	0	2.5	1.2	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	or roasted starches																			
3505.10.90	- - Other	Kg	5	7.5	0	2	4	0	KH	0	KR	0	0	0	0	0	0	2.5	1.2	10
3505.20.00	- Glues	Kg	20	30	0	16	7	0	KH	0	KR	0	4	5	0	0	0	10	5	10
<b>35.06</b>	<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg</b>																			
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	Kg	14	21	0	11	5	0	KH	0		0 (G)	0	0	0	0	0	0	0	10
	- Other:												0	0	0	0	0	0	0	

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
3506.91.00	- - Adhesives based on polymers of heading 3901 to 3913 or on rubber	Kg	14	21	0	14	5	0		20		14	0	0	0	9	0	0	0	10
3506.99.00	- - Other	Kg	14	21	0	*	5	0	KH	20		14	5	0	0	6	0	0	0	10
<b>35.07</b>	<b>Enzymes; prepared enzymes, not elsewhere specified or included</b>																			
3507.10.00	- Rennet and concentrates thereof	Kg/liter	3	4.5	0	1	3	0		0		0	0	0	0	0	0	0	0	10
3507.90.00	- Other	Kg/liter	3	4.5	0	1	3	0		0		0	0	0	0	17	0	0	0	10