

Détail du SH 0802.12.10

|                        |                                                                                                                                  |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 0802.12.10                                                                                                                       |
| Description            | Other nuts, fresh or dried, whether or not shelled or peeled / - Almonds: / - - Shelled: / - - - Blanched                        |
| Unité                  | kg                                                                                                                               |
| Généré le              | 31/10/2026 05:26:23                                                                                                              |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                       |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| Lien                   | <a href="https://mail.vietnamtariff.com/hs-code/08021210/">https://mail.vietnamtariff.com/hs-code/08021210/</a>                  |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                            | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|---------------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 15            | 15%                             | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1247 |
| Préférentiel (NPF)            | 10            | 10%                             | 73/2025/NĐ-CP  | 2025-03-31 | BT2026!N1247 |
| TVA                           | */5/8/10      | * / 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1247 |
| Taxe spéciale de consommation |               | Aucune donnée                   |                |            |              |
| Taxe environnementale         |               | Aucune donnée                   |                |            |              |
| Droit d'exportation           |               | Aucune donnée                   |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée                   |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée                   |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée                   |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données       | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0             | 0%            | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| AHKFTA  | 2             | 2%            | Tarif consolidé BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 7             | 7%            | Tarif consolidé BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée          |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |               | Aucune donnée | Aucune donnée          |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E1234 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E1235 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F1235 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G1235 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H1235 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I1235 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J1235 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 3             | AJ!E1237 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F1237 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G1237   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H1237   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I1237   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J1237   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 5             | VJ!E1239   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 2.5           | VJ!F1239   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G1239   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H1239   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I1239   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J1239   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F1241   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H1237 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F1237   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G1237   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H1237   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I1237   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J1237   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K1237   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E1235   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F1235   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G1235   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H1235   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I1235   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J1235   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D1246   |
| VCFTA   | 2023                                   | 2023  | 3             | VC!E1246   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F1246    |
| VCFTA   | 2025    | 2025  | 0             | VC!G1246    |
| VCFTA   | 2026    | 2026  | 0             | VC!H1246    |
| VCFTA   | 2027    | 2027  | 0             | VC!I1246    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D1243   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E1243   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F1243   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G1243   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H1243   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I1243   |
| AHKFTA  | 2022    | 2022  | 6             | AKH!D1253   |
| AHKFTA  | 2023    | 2023  | 4             | AKH!E1253   |
| AHKFTA  | 2024    | 2024  | 4             | AKH!F1253   |
| AHKFTA  | 2025    | 2025  | 2             | AKH!G1253   |
| AHKFTA  | 2026    | 2026  | 2             | AKH!H1253   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I1253   |
| EVFTA   | 2022    | 2022  | 5             | EV-NK!D1236 |
| EVFTA   | 2023    | 2023  | 3,3           | EV-NK!E1236 |
| EVFTA   | 2024    | 2024  | 1,6           | EV-NK!F1236 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G1236 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H1236 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I1236 |
| UKVFTA  | 2022    | 2022  | 5             | UKV!D1238   |
| UKVFTA  | 2023    | 2023  | 3,3           | UKV!E1238   |
| UKVFTA  | 2024    | 2024  | 1,6           | UKV!F1238   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G1238   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H1238     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I1238     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D1236   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E1236   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F1236   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G1236   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H1236   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I1236   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J1236   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D1239 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E1239 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F1239 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G1239 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H1239 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I1239 |
| RCEP B | 2022    | 2022           | 0             | B!D1239       |
| RCEP B | 2023    | 2023           | 0             | B!E1239       |
| RCEP B | 2024    | 2024           | 0             | B!F1239       |
| RCEP B | 2025    | 2025           | 0             | B!G1239       |
| RCEP B | 2026    | 2026           | 0             | B!H1239       |
| RCEP B | 2027    | 2027           | 0             | B!I1239       |
| RCEP C | 2022    | 2022           | 0             | C!D1239       |
| RCEP C | 2023    | 2023           | 0             | C!E1239       |
| RCEP C | 2024    | 2024           | 0             | C!F1239       |
| RCEP C | 2025    | 2025           | 0             | C!G1239       |
| RCEP C | 2026    | 2026           | 0             | C!H1239       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I1239  |
| RCEP D | 2022    | 2022  | 0             | D!D1239  |
| RCEP D | 2023    | 2023  | 0             | D!E1239  |
| RCEP D | 2024    | 2024  | 0             | D!F1239  |
| RCEP D | 2025    | 2025  | 0             | D!G1239  |
| RCEP D | 2026    | 2026  | 0             | D!H1239  |
| RCEP D | 2027    | 2027  | 0             | D!I1239  |
| RCEP E | 2022    | 2022  | 0             | E!D1240  |
| RCEP E | 2023    | 2023  | 0             | E!E1240  |
| RCEP E | 2024    | 2024  | 0             | E!F1240  |
| RCEP E | 2025    | 2025  | 0             | E!G1240  |
| RCEP E | 2026    | 2026  | 0             | E!H1240  |
| RCEP E | 2027    | 2027  | 0             | E!I1240  |
| RCEP F | 2022    | 2022  | 0             | F!D1239  |
| RCEP F | 2023    | 2023  | 0             | F!E1239  |
| RCEP F | 2024    | 2024  | 0             | F!F1239  |
| RCEP F | 2025    | 2025  | 0             | F!G1239  |
| RCEP F | 2026    | 2026  | 0             | F!H1239  |
| RCEP F | 2027    | 2027  | 0             | F!I1239  |
| VIFTA  | 2024    | 2024  | 9             | VI!F1189 |
| VIFTA  | 2025    | 2025  | 8             | VI!G1189 |
| VIFTA  | 2026    | 2026  | 7             | VI!H1189 |
| VIFTA  | 2027    | 2027  | 6             | VI!I1189 |

### Conseils et avertissements

---

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                        | Données liées       | Référence juridique            | Action recommandée                                                                                      | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-003        | YELLOW | Quarantine                                                 | Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*                           |                     | 01/2024/TT-BNNPTNT             | Register for animal/plant quarantine as required.                                                       | Texte cité dans la source ; validité non vérifiée |
| DOC-004        | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |                     | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments.                                                                        | Texte cité dans la source ; validité non vérifiée |
| DOC-004        | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)      |                     | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments.                                                                        | Texte cité dans la source ; validité non vérifiée |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 0802.12 has 2 lines; 0802.12.10 is distinguished from its siblings by: Blanched.                                                        | 0802.12.90<br>Other | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.             | Non vérifié – contrôle nécessaire                 |
| HS-004         | YELLOW | HS code introduced in the 2023 nomenclature                | 0802.12.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 0802.12.10     | 31/2022/TT-BTC                 | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non vérifié – contrôle nécessaire                 |
| OR-001         | YELLOW | Country of origin not provided                             | FTA eligibility cannot be assessed without the country of origin.                                                                                  |                     |                                | Enter the country of origin to compare preferential schedules.                                          | Non vérifié – contrôle nécessaire                 |
| TAX-001        | YELLOW | Several VAT rates                                          | The VAT column shows "*5/8/10".                                                                                                                    |                     | 181/2025/NĐ-CP                 | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).         | Non vérifié – contrôle nécessaire                 |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0802.12.10. This does NOT mean there is no risk.                                                       |                     |                                | Check the MOIT Trade Remedies Authority database.                                                       | Non vérifié – contrôle nécessaire                 |

| Code de risque | Niveau | Nom du risque                  | Description                                                                                          | Données liées | Référence juridique | Action recommandée                                                                                       | Statut de vérification                          |
|----------------|--------|--------------------------------|------------------------------------------------------------------------------------------------------|---------------|---------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| DQ-001         | GREEN  | MFN rate present in the source | The MFN rate 10% for 0802.12.10 was checked against BT2026 (cell BT2026!N1247), basis 73/2025/NĐ-CP. |               | 73/2025/NĐ-CP       | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Vérifié par rapport au fichier tarifaire source |

Politique de l'article

| Politique de l'article                                                                                           |
|------------------------------------------------------------------------------------------------------------------|
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)      |
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*                           |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.