

## HS 0701.90.10 detail

|                     |                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| HS code             | 0701.90.10                                                                                                      |
| Description         | Potatoes, fresh or chilled / - Other: / - - Chipping potatoes                                                   |
| Unit                | kg                                                                                                              |
| Generated           | 30/10/2026 21:58:36                                                                                             |
| Data version        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                      |
| Verification status | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.      |
| Link                | <a href="https://mail.vietnamtariff.com/hs-code/07019010/">https://mail.vietnamtariff.com/hs-code/07019010/</a> |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                           | Legal basis    | effective  | Source       |
|----------------------|--------------|--------------------------------|----------------|------------|--------------|
| Ordinary import duty | 30           | 30%                            | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1034 |
| Preferential (MFN)   | 20           | 20%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1034 |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1034 |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          |              | No data                        |                |            |              |
| CPTPP export rate    |              | No data                        |                |            |              |
| EVFTA export rate    |              | No data                        |                |            |              |
| UKVFTA export rate   |              | No data                        |                |            |              |

### Special preferential (FTA) rates - 2026

| FTA     | Source value | Rate | Data basis             | Period                                 | Proof of origin | Legal basis    | Status     |
|---------|--------------|------|------------------------|----------------------------------------|-----------------|----------------|------------|
| AANZFTA | 0            | 0%   | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Source value   | Rate                   | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|----------------|------------------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0              | 0%                     | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0              | 0%                     | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0              | 0%                     | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-PH, KR, TH) | 0% (except PH, KR, TH) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0              | 0%                     | Consolidated BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0              | 0%                     | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 0              | 0%                     | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0              | 0%                     | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0              | 0%                     | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0              | 0%                     | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0              | 0%                     | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0              | 0%                     | Consolidated BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0              | 0%                     | Consolidated BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA         | 4              | 4%                     | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10             | 10%                    | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|--------|-----------------------------------|----------------|------------|
| RCEP (Annex B) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 10,9         | 10.9%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 8            | 8%      | Consolidated BT2026 | 2026   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM         |              | No data | No data             |        | S                                 | 56/2026/NĐ-CP  | No data    |
| VNCU           |              | No data | No data             |        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | No data    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E1014 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1015 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1015 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1015 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1015 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1015 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1015 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E1017 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1017 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1017 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1017   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1017   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1017   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2.5          | VJ!E1019   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1            | VJ!F1019   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1019   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1019   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1019   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1019   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1021   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1016 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1017   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1017   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1017   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1017   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1017   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1017   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1015   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1015   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1015   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1015   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1015   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1015   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D1026   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E1026   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1026   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G1026    |
| VCFTA   | 2026   | 2026 | 0            | VC!H1026    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1026    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1023   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1023   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1023   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1023   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1023   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1023   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D1033   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E1033   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F1033   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G1033   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H1033   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I1033   |
| EVFTA   | 2022   | 2022 | 10           | EV-NK!D1016 |
| EVFTA   | 2023   | 2023 | 6,6          | EV-NK!E1016 |
| EVFTA   | 2024   | 2024 | 3,3          | EV-NK!F1016 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G1016 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H1016 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I1016 |
| UKVFTA  | 2022   | 2022 | 10           | UKV!D1018   |
| UKVFTA  | 2023   | 2023 | 6,6          | UKV!E1018   |
| UKVFTA  | 2024   | 2024 | 3,3          | UKV!F1018   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G1018   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H1018   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I1018     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1016   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1016   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1016   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1016   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1016   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1016   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1016   |
| RCEP A | 2022   | 2022           | 18           | RCEPT-A!D1019 |
| RCEP A | 2023   | 2023           | 16           | RCEPT-A!E1019 |
| RCEP A | 2024   | 2024           | 14           | RCEPT-A!F1019 |
| RCEP A | 2025   | 2025           | 12           | RCEPT-A!G1019 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H1019 |
| RCEP A | 2027   | 2027           | 8            | RCEPT-A!I1019 |
| RCEP B | 2022   | 2022           | 18           | B!D1019       |
| RCEP B | 2023   | 2023           | 16           | B!E1019       |
| RCEP B | 2024   | 2024           | 14           | B!F1019       |
| RCEP B | 2025   | 2025           | 12           | B!G1019       |
| RCEP B | 2026   | 2026           | 10           | B!H1019       |
| RCEP B | 2027   | 2027           | 8            | B!I1019       |
| RCEP C | 2022   | 2022           | 18           | C!D1019       |
| RCEP C | 2023   | 2023           | 16           | C!E1019       |
| RCEP C | 2024   | 2024           | 14           | C!F1019       |
| RCEP C | 2025   | 2025           | 12           | C!G1019       |
| RCEP C | 2026   | 2026           | 10           | C!H1019       |
| RCEP C | 2027   | 2027           | 8            | C!I1019       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2022   | 2022 | 18,2         | D!D1019 |
| RCEP D | 2023   | 2023 | 16,4         | D!E1019 |
| RCEP D | 2024   | 2024 | 14,5         | D!F1019 |
| RCEP D | 2025   | 2025 | 12,7         | D!G1019 |
| RCEP D | 2026   | 2026 | 10,9         | D!H1019 |
| RCEP D | 2027   | 2027 | 9,1          | D!I1019 |
| RCEP E | 2022   | 2022 | 18           | E!D1020 |
| RCEP E | 2023   | 2023 | 16           | E!E1020 |
| RCEP E | 2024   | 2024 | 14           | E!F1020 |
| RCEP E | 2025   | 2025 | 12           | E!G1020 |
| RCEP E | 2026   | 2026 | 10           | E!H1020 |
| RCEP E | 2027   | 2027 | 8            | E!I1020 |
| RCEP F | 2022   | 2022 | 18           | F!D1019 |
| RCEP F | 2023   | 2023 | 16           | F!E1019 |
| RCEP F | 2024   | 2024 | 14           | F!F1019 |
| RCEP F | 2025   | 2025 | 12           | F!G1019 |
| RCEP F | 2026   | 2026 | 10           | F!H1019 |
| RCEP F | 2027   | 2027 | 8            | F!I1019 |
| VIFTA  | 2024   | 2024 | 16           | VI!F983 |
| VIFTA  | 2025   | 2025 | 12           | VI!G983 |
| VIFTA  | 2026   | 2026 | 8            | VI!H983 |
| VIFTA  | 2027   | 2027 | 4            | VI!I983 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                                    |                  |                                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                                                                         | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 0701.90 has 2 lines; 0701.90.10 is distinguished from its siblings by: Chipping potatoes.                                               | 0701.90.90 Other | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Not verified – check required                     |
| 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.                                           | Not verified – check required                     |
| 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).          | Not verified – check required                     |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0701.90.10. This does NOT mean there is no risk.                                                       |                  |                                | Check the MOIT Trade Remedies Authority database.                                                        | Not verified – check required                     |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 20% for 0701.90.10 was checked against BT2026 (cell BT2026!N1034), basis 26/2023/NĐ-CP.                                               |                  | 26/2023/NĐ-CP                  | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Checked against the source tariff file            |

## Item policy

| Item policy                                                                                                      |
|------------------------------------------------------------------------------------------------------------------|
| 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 ) |

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.