Vietnam Tariff Intelligence

HS 0704.90.30 detail

HS code	0704.90.30
Description	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled / - Other: / - - Other cabbages
Unit	kg
Generated	06/11/2026 06:30:44
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	https://mail.vietnamtariff.com/hs-code/07049030/

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!K1060
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1060
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1060
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 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(-KH, LA)	0% (except KH, LA)	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	11.4	11.4%	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!E1043
ATIGA	2022	2022	0	AT!E1044
ATIGA	2023	2023	0	AT!F1044
ATIGA	2024	2024	0	AT!G1044
ATIGA	2025	2025	0	AT!H1044
ATIGA	2026	2026	0	AT!I1044
ATIGA	2027	2027	0	AT!J1044
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1046
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1046
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1046

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1046
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1046
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1046
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1048
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1048
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1048
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1048
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1048
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1048
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1050
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1045
AIFTA	30/12/2022	2022	0	AI!F1046
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1046
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1046
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1046
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1046
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1046
VKFTA	2022	2022	0	VK!E1044
VKFTA	2023	2023	0	VK!F1044
VKFTA	2024	2024	0	VK!G1044
VKFTA	2025	2025	0	VK!H1044
VKFTA	2026	2026	0	VK!I1044
VKFTA	2027	2027	0	VK!J1044
VCFTA	2022	2022	4	VC!D1055
VCFTA	2023	2023	2	VC!E1055
VCFTA	2024	2024	0	VC!F1055

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1055
VCFTA	2026	2026	0	VC!H1055
VCFTA	2027	2027	0	VC!I1055
VN-EAEU	2022	2022	0	EAV!D1052
VN-EAEU	2023	2023	0	EAV!E1052
VN-EAEU	2024	2024	0	EAV!F1052
VN-EAEU	2025	2025	0	EAV!G1052
VN-EAEU	2026	2026	0	EAV!H1052
VN-EAEU	2027	2027	0	EAV!I1052
AHKFTA	2022	2022	12	AKH!D1062
AHKFTA	2023	2023	8	AKH!E1062
AHKFTA	2024	2024	8	AKH!F1062
AHKFTA	2025	2025	4	AKH!G1062
AHKFTA	2026	2026	4	AKH!H1062
AHKFTA	2027	2027	0	AKH!I1062
EVFTA	2022	2022	10	EV-NK!D1045
EVFTA	2023	2023	6,6	EV-NK!E1045
EVFTA	2024	2024	3,3	EV-NK!F1045
EVFTA	2025	2025	0	EV-NK!G1045
EVFTA	2026	2026	0	EV-NK!H1045
EVFTA	2027	2027	0	EV-NK!I1045
UKVFTA	2022	2022	10	UKV!D1047
UKVFTA	2023	2023	6,6	UKV!E1047
UKVFTA	2024	2024	3,3	UKV!F1047
UKVFTA	2025	2025	0	UKV!G1047
UKVFTA	2026	2026	0	UKV!H1047

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1047
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1045
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1045
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1045
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1045
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1045
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1045
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1045
RCEP A	2022	2022	0	RCEPT-A!D1048
RCEP A	2023	2023	0	RCEPT-A!E1048
RCEP A	2024	2024	0	RCEPT-A!F1048
RCEP A	2025	2025	0	RCEPT-A!G1048
RCEP A	2026	2026	0	RCEPT-A!H1048
RCEP A	2027	2027	0	RCEPT-A!I1048
RCEP B	2022	2022	0	B!D1048
RCEP B	2023	2023	0	B!E1048
RCEP B	2024	2024	0	B!F1048
RCEP B	2025	2025	0	B!G1048
RCEP B	2026	2026	0	B!H1048
RCEP B	2027	2027	0	B!I1048
RCEP C	2022	2022	0	C!D1048
RCEP C	2023	2023	0	C!E1048
RCEP C	2024	2024	0	C!F1048
RCEP C	2025	2025	0	C!G1048
RCEP C	2026	2026	0	C!H1048
RCEP C	2027	2027	0	C!I1048

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1048
RCEP D	2023	2023	0	D!E1048
RCEP D	2024	2024	0	D!F1048
RCEP D	2025	2025	0	D!G1048
RCEP D	2026	2026	0	D!H1048
RCEP D	2027	2027	0	D!I1048
RCEP E	2022	2022	0	E!D1049
RCEP E	2023	2023	0	E!E1049
RCEP E	2024	2024	0	E!F1049
RCEP E	2025	2025	0	E!G1049
RCEP E	2026	2026	0	E!H1049
RCEP E	2027	2027	0	E!I1049
RCEP F	2022	2022	0	F!D1048
RCEP F	2023	2023	0	F!E1048
RCEP F	2024	2024	0	F!F1048
RCEP F	2025	2025	0	F!G1048
RCEP F	2026	2026	0	F!H1048
RCEP F	2027	2027	0	F!I1048
VIFTA	2024	2024	17.1	VI!F1009
VIFTA	2025	2025	14.3	VI!G1009
VIFTA	2026	2026	11.4	VI!H1009
VIFTA	2027	2027	8.6	VI!I1009

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 0704.90 has 4 lines; 0704.90.30 is distinguished from its siblings by: Other cabbages.	0704.90.10 Round (drumhead) cabbages; 0704.90.20 Chinese mustard; 0704.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0704.90.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0704.90.30	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0704.90.30. 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 0704.90.30 was checked against BT2026 (cell BT2026!N1060), 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.