Vietnam Tariff Intelligence

HS 0704.90.90 detail

HS code	0704.90.90
Description	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled / - Other: / - - Other
Unit	kg
Generated	12/11/2026 11:13:02
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/07049090/

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!K1061
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1061
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1061
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!E1044
ATIGA	2022	2022	0	AT!E1045
ATIGA	2023	2023	0	AT!F1045
ATIGA	2024	2024	0	AT!G1045
ATIGA	2025	2025	0	AT!H1045
ATIGA	2026	2026	0	AT!I1045
ATIGA	2027	2027	0	AT!J1045
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1047
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1047
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1047

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1047
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1047
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1047
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1049
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1049
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1049
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1049
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1049
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1049
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1051
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1046
AIFTA	30/12/2022	2022	0	AI!F1047
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1047
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1047
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1047
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1047
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1047
VKFTA	2022	2022	0	VK!E1045
VKFTA	2023	2023	0	VK!F1045
VKFTA	2024	2024	0	VK!G1045
VKFTA	2025	2025	0	VK!H1045
VKFTA	2026	2026	0	VK!I1045
VKFTA	2027	2027	0	VK!J1045
VCFTA	2022	2022	4	VC!D1056
VCFTA	2023	2023	2	VC!E1056
VCFTA	2024	2024	0	VC!F1056

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1056
VCFTA	2026	2026	0	VC!H1056
VCFTA	2027	2027	0	VC!I1056
VN-EAEU	2022	2022	0	EAV!D1053
VN-EAEU	2023	2023	0	EAV!E1053
VN-EAEU	2024	2024	0	EAV!F1053
VN-EAEU	2025	2025	0	EAV!G1053
VN-EAEU	2026	2026	0	EAV!H1053
VN-EAEU	2027	2027	0	EAV!I1053
AHKFTA	2022	2022	12	AKH!D1063
AHKFTA	2023	2023	8	AKH!E1063
AHKFTA	2024	2024	8	AKH!F1063
AHKFTA	2025	2025	4	AKH!G1063
AHKFTA	2026	2026	4	AKH!H1063
AHKFTA	2027	2027	0	AKH!I1063
EVFTA	2022	2022	10	EV-NK!D1046
EVFTA	2023	2023	6,6	EV-NK!E1046
EVFTA	2024	2024	3,3	EV-NK!F1046
EVFTA	2025	2025	0	EV-NK!G1046
EVFTA	2026	2026	0	EV-NK!H1046
EVFTA	2027	2027	0	EV-NK!I1046
UKVFTA	2022	2022	10	UKV!D1048
UKVFTA	2023	2023	6,6	UKV!E1048
UKVFTA	2024	2024	3,3	UKV!F1048
UKVFTA	2025	2025	0	UKV!G1048
UKVFTA	2026	2026	0	UKV!H1048

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1048
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1046
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1046
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1046
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1046
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1046
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1046
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1046
RCEP A	2022	2022	0	RCEPT-A!D1049
RCEP A	2023	2023	0	RCEPT-A!E1049
RCEP A	2024	2024	0	RCEPT-A!F1049
RCEP A	2025	2025	0	RCEPT-A!G1049
RCEP A	2026	2026	0	RCEPT-A!H1049
RCEP A	2027	2027	0	RCEPT-A!I1049
RCEP B	2022	2022	0	B!D1049
RCEP B	2023	2023	0	B!E1049
RCEP B	2024	2024	0	B!F1049
RCEP B	2025	2025	0	B!G1049
RCEP B	2026	2026	0	B!H1049
RCEP B	2027	2027	0	B!I1049
RCEP C	2022	2022	0	C!D1049
RCEP C	2023	2023	0	C!E1049
RCEP C	2024	2024	0	C!F1049
RCEP C	2025	2025	0	C!G1049
RCEP C	2026	2026	0	C!H1049
RCEP C	2027	2027	0	C!I1049

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1049
RCEP D	2023	2023	0	D!E1049
RCEP D	2024	2024	0	D!F1049
RCEP D	2025	2025	0	D!G1049
RCEP D	2026	2026	0	D!H1049
RCEP D	2027	2027	0	D!I1049
RCEP E	2022	2022	0	E!D1050
RCEP E	2023	2023	0	E!E1050
RCEP E	2024	2024	0	E!F1050
RCEP E	2025	2025	0	E!G1050
RCEP E	2026	2026	0	E!H1050
RCEP E	2027	2027	0	E!I1050
RCEP F	2022	2022	0	F!D1049
RCEP F	2023	2023	0	F!E1049
RCEP F	2024	2024	0	F!F1049
RCEP F	2025	2025	0	F!G1049
RCEP F	2026	2026	0	F!H1049
RCEP F	2027	2027	0	F!I1049
VIFTA	2024	2024	17.1	VI!F1010
VIFTA	2025	2025	14.3	VI!G1010
VIFTA	2026	2026	11.4	VI!H1010
VIFTA	2027	2027	8.6	VI!I1010

Advisory & warnings

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

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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; 0704.90.90 is distinguished from its siblings by: Other.	0704.90.10 Round (drumhead) cabbages; 0704.90.20 Chinese mustard; 0704.90.30 Other cabbages	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 0704.90.90. 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 0704.90.90 was checked against BT2026 (cell BT2026!N1061), 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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.